SIXTH ANNUAL REPORT

OF THE

COMMISSIONERS

FOR

ADMINISTERING THE LAWS FOR RELIEF OF THE POOR IN IRELAND.

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SIXTH

ANNUAL REPORT

OF

THE COMMISSIONERS

FOR

ADMINISTERING THE LAWS FOR RELIEF OF THE POOR IN IRELAND:

WITH

APPENDICES.

Presented to both Houses of Parliament by Command of Her Majesty.

DUBLIN:
PRINTED BY ALEXANDER THOM, 87, ABBEY-STREET.
FOR HER MAJESTY'S STATIONERY OFFICE.

1853.

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SIXTH ANNUAL REPORT

OF THE

COMMISSIONERS

FOR

ADMINISTERING THE LAWS FOR RELIEF OF THE POOR IN IRELAND.

TO HIS EXCELLENCY EDWARD GRANVILLE, EARL OF ST. GERMANS,

Lord Lieutenant-General and General Governor of Ireland.

Dublin, 2nd May, 1853.

MAY IT PLEASE YOUR EXCELLENCY,

WE, the Commissioners for administering the Laws for Relief of the Poor in Ireland, submit to your Excellency this our Sixth Annual Report.

2. The usual summaries, showing the number and classes of the destitute persons relieved in and out of the Workhouses in Ireland during each successive week of the past year are presented below, beginning with the week ended 1st May, 1852, and ending with the week ended 23rd April, 1853.

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SUMMARY of Weekly Returns of Inmates in Union Workhouses in Ireland, from the week ended 1st May, 1852, to the week ended 23rd April, 1853, both inclusive; distinguishing the several Classes, the number of Sick and Deaths in each Week, and the Weekly Rate of Mortality per 1,000; also the Average Weekly Cost of Maintenance per Head.

Week ended Saturday.	Able-bodied.			Children under 15 years of age.	Sick in Workhouse Hospitals.			All other Classes.			Total No. in Workhouse.	Average Weekly Cost of Maintenance per head (exclusive of clothing).	Deaths.	
	Males.	Females.	Total.		Fever Patients.	Other Cases.	Total.	Males aged 15 and upwards.	Females aged 15 and upwards.	Total.			No. in the Week.	Weekly Rate of Mortality per 1,000.
1852.														
May 1,	16,760	43,999	60,759	83,257	4,697	24,955	29,652	4,926	8,285	13,211	186,879	1 0¾	611	3·3
8,	16,892	44,034	60,926	83,079	4,467	24,515	28,982	4,911	8,240	13,151	186,138	1 0¾	591	3·2
15,	17,139	44,656	61,795	83,746	4,426	24,645	29,071	5,049	8,200	13,249	187,861	1 0¾	595	3·2
22,	17,440	44,949	62,389	84,328	4,401	24,306	28,707	4,990	8,519	13,509	188,933	1 0¾	538	2·8
29,	17,293	44,644	61,937	84,474	4,211	24,004	28,215	4,951	8,422	13,373	187,999	1 0½	489	2·6
June 5,	17,334	44,012	61,346	83,939	3,996	24,044	28,040	4,990	8,377	13,367	187,003	1 0½	541	2·9
12,	17,482	44,049	61,531	84,355	3,935	23,387	27,322	5,072	8,436	13,508	186,716	1 0½	527	2·8
19,	17,566	44,091	61,657	84,011	3,987	23,633	27,620	5,067	8,414	13,481	186,769	1 0½	445	2·4
26,	17,569	43,998	61,567	83,774	3,846	23,538	27,384	5,001	8,331	13,332	186,057	1 0½	425	2.3
July 3,	17,493	43,232	60,725	83,326	3,768	23,391	27,159	4,995	8,302	13,297	184,507	1 0½	429	2.3
10,	16,335	41,404	57,739	81,459	3,633	23,093	26,726	4,832	8,148	12,980	178,904	1 0½	397	2·2
17,	15,531	39,427	54,958	78,939	3,420	22,528	25,948	4,709	7,921	12,630	172,475	1 0½	352	2·0
24,	14,212	36,347	50,559	76,236	3,382	21,893	25,275	4,550	7,834	12,384	164,454	1 0½	339	2·0
31,	12,791	32,757	45,548	72,010	3,131	20,841	23,972	4,311	7,413	11,724	153,254	1 0½	326	2·1
Aug. 7,	11,577	29,475	41,052	67,708	3,010	20,051	23,061	3,983	7,036	11,019	142,840	1 0¾	298	2·1
14,	10,396	25,421	35,817	63,685	2,916	19,203	22,119	3,739	6,751	10,490	132,111	1 0¾	306	2·3
21,	9,318	22,710	32,028	60,062	2,779	18,319	21,098	3,383	6,250	9,633	122,821	1	325	2·6
28,	8,570	20,840	29,410	57,380	2,633	17,634	20,267	3,310	6,115	9,425	116,482	1	271	2·3
Sept. 4,	8,389	20,084	28,473	56,337	2,463	17,351	19,814	3,214	6,015	9,229	113,853	1	260	2·3
11,	8,116	19,641	27,757	55,378	2,404	17,092	19,496	3,260	5,925	9,185	111,816	1	258	2·3
18,	8,229	19,705	27,934	54,843	2,414	16,821	19,235	3,213	5,892	9,105	111,117	1	261	2·3
25,	8,272	19,815	28,087	54,866	2,420	16,649	19,069	3,230	5,931	9,161	111,183	1	260	2·3
Oct. 2,	8,328	20,374	28,702	54,698	2,359	16,842	19,201	3,321	5,926	9,247	111,848	1	233	2·1
9,	8,458	20,795	29,253	55,069	2,367	16,694	19,061	3,440	6,008	9,448	112,831	1	271	2·4
16,	8,542	21,154	29,696	55,125	2,298	16,702	19,000	3,404	6,067	9,471	113,292	1	252	2·2
23,	8,668	21,309	29,977	55,235	2,381	16,823	19,204	3,436	6,075	9,511	113,927	1 1¼	236	2·1
30,	9,038	22,062	31,100	55,552	2,350	17,075	19,425	3,411	6,028	9,439	115,516	1 1½	280	2·4
Nov. 6,	8,492	24,038	32,530	56,101	2,436	17,509	19,945	3,494	6,137	9,631	118,207	1 1½	233	2 0
13,	10,114	24,377	34,491	57,128	2,441	17,823	20,264	3,579	6,261	9,840	121,723	1 1½	238	2·0
20,	10,701	25,922	36,623	58,469	2,397	18,058	20,455	3,746	6,395	10,141	125,688	1 1½	242	1·9
27,	11,210	27,243	38,453	59,522	2,453	18,343	20,796	3,919	6,516	10,435	129,206	1 1½	282	2·2
Dec. 4,	11,780	28,349	40,129	60,277	2,615	18,857	21,472	4,015	6,794	10,809	132,687	1 1½	295	2·2
11,	12,116	28,855	40,971	60,692	2,740	19,467	22,207	4,011	6,767	10,778	134,648	1 1½	328	2·4
18,	12,573	29,520	42,093	60,683	2,871	19,311	22,182	4,077	6,742	10,819	135,777	1 1½	317	2·3
25,	12,602	29,216	41,818	60,532	2,716	18,652	21,368	4,005	6,753	10,758	134,476	1 2½	281	2·1
1853.														
Jan. 1,	13,281	30,658	43,939	62,044	2,790	19,116	21,906	4,095	6,780	10,875	138,764	1 1¾	327	2·4
8,	13,839	32,729	46,568	63,626	2,932	20,129	23.061	4,171	6,962	11,133	144,388	1 1¾	362	2·5
15,	14,450	34,682	49,132	65,270	2,963	21,083	24,046	4,287	7,001	11,288	149,736	1 1¾	350	2 3
22,	14,499	35,701	50,200	66,080	3,169	21,520	24,689	4,322	7,168	11,490	152,459	1 1¾	423	2·8
29,	14,569	36,369	50,938	66,296	3,399	22,065	25,464	4,399	7,201	11,600	154,298	1 1¾	432	2·8
Feb. 5,	14,382	36,398	50,780	66,327	3,474	22,532	26,006	4,437	7,284	11,721	154 834	1 1¾	484	3 1
12,	14,599	36,892	51,491	66,659	3,632	23,534	27,166	4,490	7,395	11,885	157,201	1 1¾	507	3 2
19,	14,965	38,309	53,274	67,361	3,699	24,354	28,053	4,587	7,499	12,086	160,774	1 1¾	627	3·9
26,	14,501	37,839	52,340	67,003	3,852	24,633	28,485	4,550	7,583	12,133	159,961	1 1¾	612	3 8
Mar. 5,	13,990	36,917	50,916	66,113	3,932	24,753	28,685	4,445	7,609	12,054	157,768	1 2	654	4·1
12,	13,195	35,623	48,818	65,093	3,885	24,301	28,186	4,395	7,557	11,952	154,049	1 2	580	3·8
19,	12,996	34,968	47,964	64,695	3,976	24,221	28,197	4,359	7,589	11,948	152,804	1 2	581	3·8
26,	12,801	34,260	47,061	64,275	3,888	24,199	28,087	4,308	7,476	11,784	151,207	1 2	618	4·1
April 2,	12,466	33,807	46,273	63,761	3,866	24,431	28,297	4,329	7,468	11,797	150,128	1 2½	611	4·1
9,	12,222	33,327	45,549	63,502	3,815	24,480	28,295	4,330	7,617	11,947	149,293	1 2½	528	3·5
16,	12,001	32,516	44,517	62,890	3,770	24,561	28,331	3,344	7,594	11,928	147,666	1 2½	538	3·6
23,	11,818	31,808	43,626	62,692	3,708	24,213	27,921	4,287	7,615	11,902	146,141	1 2½	574	3·9

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SUMMARY of Weekly Returns of Destitute Persons Relieved out of the Workhouses in Ireland from the week ended 1st May, 1852, to the week ended 23rd April, 1853, both inclusive, distinguishing those relieved under Section 1 of 10 Vic., c. 31, from those not relievable under that Section, and distinguishing Relief in Money from that in Kind.

Week ended Saturday,	Relievable under Section 1.		Not Relievable under Section 1.		Total Relieved out of the Workhouse.		Expenditure.		
	No. of Cases.	No. of Persons.	No. of Cases.	No. of Persons.	No. of Cases.	No. of Persons.	In Money.	In Kind.	Total.
							£ s. d.	£ s. d.	£ s. d.
1852.									
May 1,	1,861	3,553	1	1	1,862	3,554	76 18 5	25 9 7	102 8 0
8,	1,859	3,489	–	–	1,859	3,489	74 12 0	23 15 9	98 7 9
15,	1,867	3,497	1	2	1,868	3,499	75 11 8	24 7 10	99 19 6
22,	1,879	3,511	–	–	1,879	3,511	76 16 7	23 19 1	100 15 8
29,	1,864	3,547	–	–	1,864	3,547	76 3 10	26 3 9	102 7 7
June 5,	1,823	3,516	–	–	1.823	3,516	75 17 6	25 2 6	101 0 0
12,	1,895	3,692	–	–	1,895	3,692	76 1 3	30 1 3	106 2 6
19,	1,919	3,757	–	–	1,919	3,757	76 14 7	32 6 9	109 1 4
26,	1,890	3,646	–	–	1,890	3,646	74 2 0	32 19 0	107 1 0
July 3,	1,869	3,579	–	–	1,869	3,579	72 15 10	30 3 2	102 19 0
10,	1,865	3,536	–	–	1,865	3,536	72 5 9	30 2 3	102 8 0
17,	1,764	3,323	–	–	1,764	3,323	67 12 4	27 18 3	95 10 7
24,	1,758	3,318	–	–	1,758	3,318	69 2 3	27 9 6	96 11 9
31,	1,701	3,193	–	–	1,701	3,193	63 14 3	27 9 1	91 3 4
Aug. 7,	1,560	2,996	–	–	1,560	2,996	57 14 6	27 8 11	85 3 5
14,	1,539	2,785	–	–	1,539	2,785	54 14 9	26 19 11	81 14 8
21,	1,465	2,605	–	–	1,465	2,605	50 10 1	27 1 10	77 11 11
28,	1,433	2,555	–	–	1,433	2,555	49 17 2	26 5 4	76 2 2
Sept. 4,	1,404	2,502	–	–	1,404	2,502	48 6 2	26 2 5	74 8 7
11,	1,413	2,500	–	–	1,413	2,500	49 16 10	25 16 3	75 13 1
18,	1,423	2,485	–	–	1,423	2,485	49 8 7	24 16 5	74 5 0
25,	1,448	2,531	–	–	1,448	2,531	51 6 10	24 12 9	75 19 7
Oct. 2,	1,436	2,525	–	–	1,436	2,525	51 13 11	24 3 3	75 17 2
9,	1,423	2,491	1	1	1,424	2,492	50 7 8	23 13 7	74 1 3
16,	1,435	2,518	–	–	1,435	2,518	50 6 2	24 0 8	74 6 10
23,	1,458	2,586	1	1	1,459	2,587	52 0 5	24 2 0	76 2 5
30,	1,486	2,628	1	1	1,487	2,629	54 2 1	24 11 3	78 13 4
Nov. 6,	1,494	2,686	2	2	1,496	2,688	54 1 1	24 14 0	78 15 1
13,	1,528	2,774	–	–	1,528	2,774	55 1 6	25 12 0	80 13 8
20,	1,548	2,783	–	–	1,548	2,783	55 8 7	25 1 7	80 10 2
27,	1,594	2,875	–	–	1,594	2,875	57 1 8	26 7 5	83 9 1
Dec. 4,	1,617	2,904	1	1	1,618	2,905	57 5 9	25 17 10	83 3 7
11,	1,629	2,941	–	–	1,629	2,941	58 10 2	27 5 6	85 15 8
18,	1,658	2,999	–	–	1,658	2,999	59 8 2	29 3 10	88 12 0
25,	1,666	2,998	–	–	1,666	2,998	58 12 5	29 0 5	87 12 10
1853.									
Jan. 1,	1,697	3,058	–	–	1,697	3,058	60 14 7	29 3 11	89 18 6
8,	1,713	3,087	–	–	1,713	3,087	60 9 11	30 19 10	91 9 9
15,	1,763	3,211	–	–	1,763	3,211	63 13 5	32 9 7	96 3 0
22,	1,876	3,572	1	1	1,877	3,573	66 2 0	40 9 11	106 11 11
29,	1,813	3,349	–	–	1,813	3,349	65 7 1	34 10 2	99 17 3
Feb. 5,	1,840	3,371	–	–	1,840	3,371	67 2 0	32 3 9	99 5 9
12,	1,852	3,356	–	–	1,852	3,356	68 7 3	31 18 7	100 5 10
19,	1,889	3,481	1	1	1,890	3,482	70 11 10	34 7 5	104 19 3
26,	2,118	4,152	–	–	2,118	4,152	71 3 0	45 13 10	116 16 10
Mar. 5,	2,078	3,691	–	–	2,078	3,691	84 5 5	37 18 8	122 4 1
12,	2,130	3,769	–	–	2,130	3,769	85 18 4	38 2 7	124 0 11
19,	2,114	3,680	–	–	2,114	3,680	86 4 9	37 11 1	123 15 10
26,	2,046	3,543	–	–	2,046	3,543	81 2 1	35 10 0	116 12 1
April 2,	1,821	3,276	–	–	1,821	3,276	68 15 3	29 17 10	98 13 1
9,	1,816	3,283	–	–	1,816	3,283	69 1 2	30 11 9	99 12 11
16,	1,763	3,122	–	–	1,763	3,122	67 19 9	27 17 8	95 17 5
23,	1,750	3,126	–	–	1,750	3,126	86 15 8	29 8 ·3	96 3 11

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3. Since the month of September, 1851, the number of persons receiving out-door relief in Ireland has been usually between 3,000 and 4,000 weekly, including heads of families and their dependents; in one week only during that period of 20 months the number exceeded 4,000. The cases relieved provisionally by Relieving Officers out of the Workhouses are included in these Returns.

4. The number of out-door poor being so inconsiderable, and liable to so little fluctuation, the comparative extent of pauperism in successive years is now almost wholly dependent on the number receiving relief in the Workhouses. This number continues to fluctuate almost in the same degree as formerly, notwithstanding the absolute decrease which has taken place; the number in autumn not usually much exceeding one-half the number at another period of the year.

5. A very remarkable change, however, has now established itself in regard to the time of the year when the number of inmates is at the maximum. In each year since the occurrence of the famine until the year 1851, the greatest degree of destitution was observable in the summer months. Thus, in the year 1847–8, the maximum number of in-door and out-door poor, amounting together to 973,286, occurred on the 1st July; in 1848–9, the maximum (1,005,950) was on the 7th July; in 1849–50, the maximum (403,310) was on the 29th June; and in the year 1850–51, the maximum (consisting of 265,170 inmates, and 19,918 out-door poor) occurred on the 21st June. In the following year, 1851–52, the period of the maximum shifted from the end of June to the 21st February, when there were 196,966 inmates in the Workhouses, and 3,473 out-door poor. From that time there was a gradual decrease, with a very slight fluctuation, until midsummer; and from midsummer to autumn, a rapid decrease, as usual. The same course of fluctuation appears likely to be repeated in 1852-53, the maximum number hitherto having occurred in precisely the same week as in the preceding year, viz., that ending 19th February, when the number of inmates was 160,774, and the number on out-door relief 3,482; a gradual decrease having since taken place. This decrease will probably continue to go on until the month of October next, when the number of persons receiving relief in Ireland may be expected not to exceed 80,000.

6. The increase of destitution formerly arising in the summer months was undoubtedly attributable to the comparative scarcity of food and employment at that season. The same causes still operate and prevent any rapid decrease of the inmates in summer, notwithstanding the greatly im-

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proved sanitary state of the Workhouses and population outside, at that genial season of the year; but it will be seen, on referring to the number of the fever patients and other sick inmates, and the rate of mortality during successive weeks, that the maximum number of inmates and the maximum number of sick now occur at the same period of the year; whereas formerly this was not the case, sickness having always been most prevalent in spring, and pauperism heretofore most prevalent in June and July.

7. The fact that the greatest amount of pauperism and the greatest degree of sickness now occur at the same season of the year, is one of several indications which show that, as the proportion of the able-bodied and youthful inmates declines, the Workhouses of Ireland are assuming, especially in large towns, the character of hospitals for the reception of destitute sick persons, whether suffering from sudden and acute sickness, chronic infirmity, or contagious disease; and the connexion now established between the Board of Guardians and the execution of the Medical Charities Act is certainly favourable to the development of this peculiar characteristic of the Irish Poor Law.

8. We believe that the following statement made by the Medical Officer of the Boyle Workhouse is applicable to other Unions in Ireland. "There are 114 in Hospital this "day. The very great disproportion between the number in "hospital and the body of the house, and the number at "present under medical treatment, as compared with a "similar period the last two years, is caused by the working "of the Medical Charities, which has thrown the burden of all "the serious cases on the Workhouse Hospitals. For instance, "in the past week, seven urgent cases were admitted: the first, "a case of acute inflammation of the bowels; the second, "a case of diffuse inflammation, which terminated fatally in "a few hours, notwithstanding the use of the most prompt "measures, the third, a case of bad, spotted, typhus fever; the "fourth, a case of severe injury of the ribs and hip; and three "others of minor importance." We do not regard this operation of the law with dissatisfaction; but it is incumbent on us to state, that if other than destitute persons were admitted into Workhouses on the ground of sickness, it would be a most serious departure from the original principle of the Irish Poor Law. The question on which most difficulty arises in this respect is, where members of families, the heads of which are not destitute, are proposed for admission to Workhouse Infirmary on the ground of sickness. When consulted by Boards of Guardians on this subject, we have advised that the sick members of a family should not be received into a Work-

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house as destitute, in cases where the head of the family applies for relief in this way and refuses to enter the Workhouse with them, unless the Guardians are prepared to prosecute him at once under the 58th section of the Act. The admission of "poor persons" suffering under dangerous contagious disease is, however, considered to be exceptional, and conducted on less rigid principles than the relief of the destitute poor.

9. There are still in the Workhouses, especially in those of the Province of Munster, a great number of young persons, consisting chiefly of children, of both sexes, under 15 years of age, and females between the ages of 15 and 21. In regard to these classes, the strict discipline and close confinement, so essential to the proper management of this system of relief, suggest some painful reflections. These classes have become inmates of this asylum through misfortune, wholly unconnected with any default on their own part, and they remain inmates because there is no other resource of which they can avail themselves. Notwithstanding the employment which is found for adult able-bodied females, in sewing, mending, washing, and the other household duties of the establishment, and notwithstanding that a larger degree of indulgence, as to air and exercise, is provided, as well as educational and industrial training, for the children, it is impossible that these classes should not suffer, both physically and mentally, from continued residence in a Workhouse; where no degree of care, in discipline or in training, can supply the moral advantages of domestic protection, and no industrial system can duly awaken that energy of character which is necessary to enable them to struggle successfully for some position in society, however humble.

10. The question, therefore, is still asked, what can be done with, or what can be done for, able-bodied adult females, and for the orphan and deserted children, left in the Workhouses by the famine? Many benevolent minds have applied themselves to the solution of the problem, and have suggested various expedients for adoption. The more prominent among these have been, the introduction of a self-supporting system of industry, either by means of manufactures, or by means of large farms, supplying agricultural labour for males, and dairy work for females; the formation, at the same time, of District Schools, with a more perfect system of educational and industrial training; and, in connexion with either or both of these projects, a system of rewards to stimulate attention and industry, and to awaken those energies which are apt to lie dormant in the dull routine of the Workhouse School, and still more so in the

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workroom, filled by hands who have no personal interest in the products of their own labour. Since these questions, however, began to be mooted in this country, a vast change of circumstances has taken place, tending to confirm the views of those who deprecate the introduction of any arrangements which may have the effect of retaining paupers in the Workhouse, and even of reconciling rate-payers to the existence of a mass of pauperism among them, by means of an endeavour to make such pauperism self-supporting. We allude no longer to the great change in regard to out-door relief, but to the decrease of pauperism in the Workhouses since the time when out-door relief ceased to exist otherwise than exceptionally.

11. It has been more than once remarked by us, that the Province of Connaught was earlier in its recovery from the effects of the famine than some other parts of Ireland. Although many districts in that Province, formerly assisted from external funds, but now self-supporting, are still subject, in consequence, to extremely heavy rates, the actual reduction of Workhouse pauperism, since 1851, has been beyond all expectation; and is the more satisfactory because it has taken place concurrently with a very low rate of mortality in the Workhouses.

12. The following summary for the Province of Connaught shows the extent of the reduction of Workhouse pauperism, and the several classes on which that reduction has taken effect:—

Province of Connaught.	Number of Paupers.										
	Able-bodied.			Children under 15 Years of Age.	Sick in Workhouse Hospital.			All other Classes.			Total Number in Workhouse.
	Males.	Females.	Total.		Fever Patients.	Other Cases.	Total.	Males, aged 15 and upwards.	Females, aged 15 and upwards.	Total.	
19th April, 1851,	3,827	12,257	16,084	18,620	928	5,179	6,107	609	866	1,475	42,286
17th „ 1852,	2,012	6,638	8,650	12,630	518	3,754	4,272	345	654	999	26,551
16th „ 1853,	1,184	3,587	4,771	8,569	287	2,983	3,270	249	530	779	17,389

Thus it appears, that while the whole number of inmates in Connaught has decreased since April, 1851, from 42,286 to 17,389, or 60 per cent., the number of able-bodied females has been reduced from 12,257 to 3,587, or 70 per cent., and children under 15, from 18,620 to 8,569, or 55 per cent. In particular Unions of Connaught, including the poorest

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in point of net annual value, the rate of reduction has been still more surprising. In Belmullet it was from 1,790, in 1851, to 387, in 1853, or 80 per cent.; in Newport, from 1,344 to 320, or 75 per cent.; in Clifden, from 2,771 to 557, or 80 per cent.; and in Westport, from 2,757 to 539, or 80 per cent.

13. The decrease in the number of the juvenile inmates of Workhouses has arisen almost wholly through the excess of discharges over admissions; the discharges taking place for the most part voluntarily, in consequence of the means of subsistence presenting itself to such young persons or their parents outside the Workhouse; and in some cases for the purpose of joining friends or relations in America, Australia, or in England or Scotland.

14. We have endeavoured to obtain by Returns from the Clerks of Unions, some idea of the extent to which remittances have been made to the inmates of Workhouses for the last-mentioned purposes. It appears from those Returns that in the last year £2,158 was remitted to enable 877 inmates to join their friends in America, and £136 to assist 489 inmates to go to England and Scotland, and £221 to enable 31 inmates to proceed to Australia. These remittances are made at the present time in greater amount and number than heretofore, and may be expected to increase. When the sums remitted for emigration are insufficient, assistance is often afforded to the necessary extent by the Guardians, under the provisions of the Irish Poor Law Acts. The sum of £14,041 was expended for that purpose during the year ended 29th September last; and 3,825 persons were assisted to emigrate to America or Australia during the year ended 31st March, 1853. The expenditure on emigration during the previous year was £21,075, and the number of emigrants 4,386, grants for the purpose to the extent of £15,000 having been issued from the Rate-in-Aid; but no part of the Rate-in-Aid has been applied to this purpose during the year 1851–2.

15. The mainly operative cause of the depletiou of the Workhouses has heen, without doubt, the increased demand for labour, consequent on the drain produced by emigration. Until recently we have reason to believe that this demand had been satisfied by the redundant supply of working hands maintained in the Workhouses, and taking their discharge from time to time, and that very little improvement, if any, had occurred in the rate of wages of labour in the districts most depopulated by emigration. In January last we obtained, at the desire of the Colonial Land and Emigration Commissioners, Returns from our Inspectors, relating to

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nearly the whole of Ireland, showing the comparative rate of wages in the present year and in several past years, summaries of which we give in the Appendix.* In very few departments of labour does the money rate of wages appear to have been higher in the beginning of 1853 than it was in 1845, the year before the commencement of the famine. This state of things, however, must be considered as modified materially by the change in the price of food during the intervening period, of which a ready index is furnished by the weekly cost of Workhouse maintenance, exclusive of clothing, in successive years, rising, as it did, to 2*s.* 2*d.* on the average of all Ireland in 1847, and descending again to 1*s.* in 1850, 1851, and 1852. It must also be borne in mind that the daily rate of wages is not the only criterion of an improvement in the condition of the peasantry; for it is very likely that previously to any increase in the daily rate of wages, more continuous employment of the individual labourer would take place, and add materially to his means of maintaining himself and his dependents.

16. In the present month of the year 1853, the average cost of weekly maintenance in the Workhouse is 1*s.* $2\frac{1}{4}d$; and judging from the accounts which now reach us of the difficulty of obtaining hands for the spring work in the west of Ireland, and seeing that the Workhouses are no longer able to send forth large reserves of labouring hands as heretofore, we doubt not that a considerable rise in the money value of wages must soon take place.

17. To revert to the subject of juvenile inmates, the large number of them discharged from the Workhouses in the course of the last two years may be regarded with unmixed satisfaction. These younger classes of inmates now discharged consist, in fact, of so many persons saved from the famine and restored permanently to society. Those of the same class who still remain in the Workhouses, are chiefly children who have no friends surviving, or such only as are still unable or unwilling to take them from under the charge of the Poor Law. We shall now proceed to give some account of the several classes of the younger inmates still remaining in the Workhouses, and of the future prospect in regard to them.

18. In the month of November, 1852, we obtained Returns from all the Workhouses, relating to children under the age of 15, the result of which is very interesting, and is given below.

* Appendix B. Table XVI.

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A Return of the Number of Children under 15 years of Age in Workhouses in Ireland, on Saturday, the 27th November, 1852, classified according to the following heads:—

ORPHANS,	22,771
CHILDREN of WIDOWS:	
Whose mother is in Workhouse,	11,255
Whose mother is not in Workhouse,	8,399
Total,	19,654
CHILDREN of WIDOWERS:	
Whose father is in Workhouse,	1,648
Whose father is not in Workhouse,	5,543
Total,	7,191
CHILDREN whose PARENTS are BOTH LIVING:	
Parents both in the Workhouse,	2,381
Mother only in the Workhouse,	5,529
Father only in the Workhouse,	1,038
Neither in the Workhouse,	5,407
Total,	14,355
ILLEGITIMATE CHILDREN:	
Whose mother is in Workhouse,	2,995
Mother not in Workhouse but alive,	1,436
Total,	4,431
Total of children under 15 years of age,	68,402

19. In April last, we obtained a further Return relating chiefly to children between the ages of 9 and 15, and to young persons between the ages of 15 and 21, inclusive. The main object of this Return was to see how far the juvenile population of the Workhouses were to be considered as including persons already stamped with the character of criminals, having undergone punishment for offences against the law; and, again, how far each class between the specified ages were absolutely illiterate, or enjoying in some degree the benefit of education. The proportion of illegitimate children in the Workhouses of Ireland will be found not the least interesting part of the summaries of these Returns, which are as follow:—

Number of Young Persons in the Workhouses of Ireland on 2nd April, 1853.

From 9 to 15 years of age,	50,188
,, 15 to 21 years of age,	26,250
Total from 9 to 21 years of age,	76,438

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Of the above persons there have been in gaol—

	No. from 9 to 15 Years of Age.	No. from 15 to 21 Years of Age.	Total Persons from 9 to 21 Years of Age.	Per Centage.		
				9 to 15 Years.	15 to 21 Years.	9 to 21 Years.
1. For Offences committed in the Workhouse, ...	511	1,165	1,676	1·0	4·4	2·2
2. For Offences under Vagrant Act,	182	330	512	·4	1·3	·7
3. For other Offences, ...	102	413	515	·2	1·6	·6
Total who have been in Gaol,	795	1,908	2,703	1·6	7·3	3·5

The state of their education is thus shown :—

	No. from 9 to 15 Years of Age.	No. from 15 to 21 Years of Age.	Total Persons from 9 to 21 Years of Age.	Per Centage.		
				9 to 15 Years.	15 to 21 Years.	9 to 21 Years.
1. Can neither read nor write,	6,596	10,567	17,163	13·1	40·3	22·5
2. Know the Alphabet and Spelling, ...	10,705	4,324	15,029	21·3	16·4	19·7
3. Read imperfectly, . . .	13,177	5,609	18,786	26·3	21·4	24·5
4. Read and write, . . .	19,710	5,750	25,460	39·3	21·9	33·3
Total, . . .	50,188	26,250	76,438	100·	100·	100·

20. The number of illegitimate children in the Workhouses of Ireland, under 15 years of age, on the 2nd April, 1853, in comparison with the total number of children of the same age, is thus returned :—

Number of Illegitimate Children, ...	5,710
Total number of Children under 15 years of age, . .	76,724
Per centage of Illegitimate Children, ...	7·4

21. Looking to the large proportion of orphans and deserted children in the Returns, we cannot but feel that the prospect of enabling a large number of them to leave the Workhouses and obtain a permanent position in society, must depend to a great degree upon the exertion made to educate and train them in such a manner as to enable them to do this at an early age. We believe that a child at the age of 12 or 13 is more easily grafted into society than if he resides in a public establishment till 18 or 19, when he becomes too much accustomed to its routine to exert himself in a new position, where more labour and individual efforts have to be exerted, and greater hardships and privations endured.

22. The state of literary education in most of the Workhouse Schools in Ireland may be regarded, on the whole, as satisfactory. But we have felt that literary knowledge

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alone without industrial training will not enable a boy or girl of 15 on leaving the Workhouse to obtain employment. We have accordingly encouraged the formation of Agricultural Schools, in connexion with the National Board of Education, which has, we understand, been attended with advantage. [See Circular to Inspectors on this subject in the Appendix.*] The boys are, moreover, in by far the larger number of Unions, taught trades, such as those of tailoring, shoemaking, carpentering, weaving, &c.

23. The difficulties attendant on giving an industrial education to girls in Workhouses are greater. The girls are taught to wash their linen, to make and mend their clothes, to clean their dormitories; but they cannot be taught domestic cookery, or learn the manipulation of farm produce and the management of cattle or poultry. The employment of girls on Workhouse farms, or in cattle sheds, in those Unions where cows are kept, is not free from both difficulty and objection. From these and other unavoidable causes, the proportion of unemployed girls exceeds that of the boys; and we have encouraged the instruction of this class in various methods of embroidery and ornamental work on light fabrics, for which there appears to be a great demand, and which has enabled many young women so instructed to leave the Workhouses and earn their own subsistence.

24. The extent to which industrial teaching is given to the young persons in the Workhouses, as well as employment afforded to adult inmates, is shown by Returns which have been made to Orders of the House of Commons. The general result of these Returns will be found stated in Appendix.† The principles on which we wish industrial operations in Workhouses to be conducted have been stated in paragraphs 19 to 23 in the Fifth Annual Report.

25. As the state of Ireland improves, as the capital in the hands of the employer of labour increases, and, lastly, when the drain caused by the continued emigration is more felt, we have no reason to doubt that in all the Unions where the Guardians have devoted care and attention to the moral, religious, and industrial education of the children, there will be a demand for children educated in Workhouses, as soon as they attain an age to qualify them to be useful.

26. We now proceed to lay before your Excellency the financial results which have attended the great decrease in the number of paupers described in the preceding paragraphs. In the first place, we give from the Abstracts of the Audited Accounts (which are stated in detail for each Union in the Appendix‡) the following—

* Appendix A, page 77. † Appendix B, Table XVII.
‡ Appendix B, Table I.

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Summary of Receipts and Expenditure in Relief, for the Year ended 29th September, 1852, *in comparison with the same for the preceding year.*

Year ended 29th September.	Poor-Rate Lodged.*	Expenditure during the Year.					Number Relieved in the Year.	
		In-Maintenance.	Out-Relief.	Salaries and Rations of Officers.	All other Expenses.†	Total.†	In-door.	Out-door.
	£	£	£	£	£	£		
1851,	1,039,173	692,914	11,399	137,249	300,085	1,141,647	707,443	47,914
1852,	1,109,630	517,445	4,917	133,752	227,153	883,267	504,864	14,911
Increase,	70,457	—	—	—	—	—	—	—
Decrease,	—	175,469	6,482	3,497	72,932	258,380	202,579	33,003

27. The above statement has been framed to exhibit a fair comparison of the ordinary Poor Law Expenditure in the two years, and therefore does not comprise the expenditure under the Medical Charities Act, which came into full operation during the half-year ended 29th September, 1852, and of which we have already rendered a separate Report to your Excellency. The total decrease of the expenditure in relief, amounting to £258,380, or nearly 25 per cent., must be regarded as very considerable, arising, as it does, wholly on the reduction of the number of Workhouse inmates, and occurring immediately after a period of two years, in which a total decrease of 50 per cent. had already taken place.

28. Notwithstanding this large decrease of expenditure, the amount of Poor-rate lodged in 1851–52, exceeds the amount lodged in 1850–51, by £70,457. This excess of lodgments over the expenditure in relief of the destitute poor, arises mainly on the sum of £162,121, collected in the year 1851-52 for the discharge of the Consolidated Annuities; £35,673, disbursed under the Medical Charities Act; and £44,604, towards repayment of advances made by the Treasury on the security of the Rate-in-Aid Act. There remains at present uncollected of the Rate-in-Aid, £1,940; the aggregate amount of the two Rates imposed in 1849 and 1850 having been £421,990, of which £420,050 has been remitted to the Paymaster of Civil Services. The advances made by the Treasury on the security of this Act have now

* Including £108,974 lodged in 1851, and £33,191 lodged in 1852, from rates made before the change of boundaries of Unions, which were altered in 1849, 1850, and 1851.

† Including payments, amounting in 1851 to £38,875, and in 1852 to £12,197, made on account of expenses incurred by certain Unions before the alteration of their boundaries, and not previously brought into the Accounts. See Table I., Appendix B.

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been repaid into the Exchequer; and a small residue of the fund, including the uncollected arrear, is available for the further assistance of distressed Electoral Divisions.

29. By the Act 15 and 16 Vict., c. 68, a sum of £12,374, consisting of an unappropriated balance of Fines and Forfeitures, was transferred to the credit of the Rate-in-Aid Fund. By this reinforcement of the fund we were enabled to recommend to the Lords Commissioners of Her Majesty's Treasury the application of £30,000, for defraying the debts of certain distressed Unions, the finances of which, notwithstanding the £300,000 loan for the same purpose in 1850, had again fallen into great embarrassment. This grant was assented to by their Lordships, on the condition that the Unions having the benefit of it should not expect further assistance from the Rate-in-Aid, and should make rates to the satisfaction of the Poor Law Commissioners, to meet their immediate future requirements. These conditions were finally adopted, with modifications which, in a few cases, were allowed by their Lordships, and the grant, to the extent of £29,500, was distributed to eleven Unions in Munster and Connaught, in the following proportions:—

Cahirciveen,	£1,500	Scariff,	£2,000
Dingle,	3,000	Tulla,	1,000
Kenmare,	4,500	Clifden,	4,000
Kilrush,	3,000	Newport,	500
Killadysert,	3,500	Oughterard,	2,000
Ennistymon,	4,500		

30. Notwithstanding the grant of £29,500, to assist in paying their debts, at 29th September last, and notwithstanding the vast decrease of destitution above described, the distressed Unions have, in recommencing a system of self-support, been obliged to undergo a degree of taxation not exceeded at any period of the famine; throughout which, it must be remembered, that the bulk of their expenditure was borne from external sources; that is to say, from the funds of the British Association, Parliamentary grants and advances, and the Rate-in-Aid. They are now released from dependence on any other than their own resources, with the exception of some of the worst circumstanced Electoral Divisions, which, it is hoped, we shall be able to assist for a short time longer, so as to prevent their being a burden on the better circumstanced Divisions. We are compelled, however, to add, that the prospect of these distressed Unions in the West becoming immediately self-supporting is dependent, in a great degree, on the removal of the heavy burden of the Consolidated Annuities, a measure which is at present under the consideration of Parliament.

31. Six months of the current financial year having expired on the 31st March last, we are enabled, by Returns made in

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anticipation of the audited accounts of Unions, to show the probable extent of the further reduction of expenditure which is now in progress. The following is the half-year's statement for all the Unions in Ireland :—

Expenditure incurred in Relief of the Destitute Poor in Ireland for Six Months ended 31st March, 1853, in comparison with the same for the preceding year.

Six Months ended 31st March.	In-Maintenance.	Out-Relief.	Other Expenses.	Total.	Poor-rate Lodged.
	£	£	£	£	£
1853, . .	240,640	2,592	155,909	399,141	681,616
1852, . .	258,503	2,390	180,422	441,315	727,277
Decrease, .	17,863	—	24,513	42,174	45,661
Increase, . .	—	202	—	—	—

32. The great excess of the lodgments of Poor-rates over the ordinary Poor Law expenditure has reference to the sum of £79,070, applied to defray the Consolidated Annuities, the sum of £44,144 expended in the execution of the Medical Charities Act, and £5,463, collected under the Rate-in-Aid Act. Assuming that the total reduction of the ordinary Poor Law expenditure on the entire year will be £85,000, as indicated by the result of the statement for the first half-year, and that the total cost of Dispensary relief will be £100,000 for the same year, as estimated in our Medical Charities Report, the average pressure of the Poor-rates on Ireland, if the Consolidated Annuities should be removed, will be about £900,000 for the current year, including both the relief of destitution and Dispensary relief, or about 1*s.* 8*d.* in the pound on the present valuation; the actual pressure in different districts varying, of course, according to the degree of pauperism and amount of net annual value. As regards the future, the expenses under the Medical Charities Act will probably not increase, and a further considerable reduction of the Poor Law expenditure must be expected, if circumstances continue favourable, more especially in the province of Munster, which at present contains more than half the pauperism of Ireland. But the reduction must not be expected to go so far as it would have gone if 32 new Unions had not been formed; inasmuch as a certain amount of establishment charges must be incurred to maintain the new Workhouses and the necessary staff of officers, in whatever degree the pauperism of the districts in which they are built

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may hereafter be found to diminish. These new establishments are, however, generally situate in districts where an exclusive system of Workhouse relief would be only partially effective without them, in consequence of the vast areas included in the Unions originally formed. The progress now made in the erection of the new Union Workhouses is described in the Architect's Report, contained in the Appendix.*

33. Some important changes have occurred in the constitution of the Commission since the date of our last Annual Report. On the 19th of July, Mr. Ball resigned the office of Poor Law Commissioner; and on the 7th of August Mr. Senior was appointed to succeed him. The vacancy created in the permanent Inspectorships by Mr. Senior's promotion was not filled up; and on the 30th November, 1852, we were enabled to recommend to the Lords Commissioners of Her Majesty's Treasury the total discontinuance of Temporary Inspectors. The number of these officers appointed on the passing of the Poor Law Extension Act in 1847 was forty-eight, but in the course of successive years had been reduced to eleven; and in proposing a further reduction of four, we recommended the remainder to be placed on the permanent staff of the Commission, which proposal we were permitted by their Lordships to carry into effect, but without any material increase of the emoluments of each Inspector. We have at present, therefore, sixteen Inspectors, with districts comprising from 6 to 18 Unions, according to the localities in which their services are employed.

34. Under the circumstances described in the preceding paragraphs, the state of the administration of relief to the destitute poor in Ireland may be now looked on as nearly identical with its normal state, as originally contemplated on the passing of the Act 1 & 2 Vict., c. 56.

35. We annex in the Appendix a copy of an amended Order for the keeping and auditing of Union Accounts, which was issued by us on the 8th of April, 1853;† likewise copies of the more important Circulars issued since the date of our last Report, and the usual Statistical Tables.

We have the honour to be,
Your Excellency's obedient, faithful servants,

A. Power.
John Young.
Thomas A. Larcom.
J. M'Donnell, M.D.
E. Senior.

* Appendix A, No. VI. † Appendix A, page 21.

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APPENDIX.

APPENDIX A.—ORDERS AND CIRCULARS OF INSTRUCTIONS ISSUED BY THE COMMISSIONERS, REPORTS, ETC.

STATEMENT (IN PURSUANCE OF § 21 OF 10 & 11 VIC., CAP. 90) OF ORDERS AND DIRECTIONS ISSUED BY THE COMMISSIONERS IN RESPECT TO OUT-DOOR RELIEF,

In continuation of Statement in Appendix to Fifth Annual Report

No. I.—Orders authorizing Out-door Relief to other Classes than those specified in § 1 of 10 Vic. c. 31:—issued by the Commissioners from time to time to particular Unions, in pursuance of § 2 of that Act.

No such Order has been issued since the Order issued on the 5th October, 1849. (*Third Annual Report, App.* A. *No.* I., *p.* 21, *Table* 3.)

No. II.—Order under Section 5 of 10 Vic. c. 31, for affording Medical Relief out of the Workhouse, and for the appointment of a Medical Officer to administer the same.

No Order has been issued under the Section since the Order of the 2nd June, 1851. (*Fifth Annual Report, App.* A. *No.* II.)

No. III.—General Order prescribing Mode and Forms in which Notice of the Preparation and Making of Rates shall be published.

To the Guardians of the Poor of each of the Unions named in the Schedule hereunto annexed, and to all other persons whom it may concern:

Whereas, by an Act passed in the First and Second Years of the Reign of Her present Majesty, intituled, "An Act for the more effectual Relief of the Destitute Poor in Ireland," it is enacted, that before any Rate shall be levied, the Guardians shall, in such form and manner as the Commissioners shall direct, publish a Notice of the same having been made.

And whereas, by another Act passed in the Twelfth and Thirteenth

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Years of the Reign of Her said Majesty, intituled "An Act to amend the Acts for the more effectual Relief of the Destitute Poor in Ireland," it is enacted, that the Guardians of the Poor of the several Unions shall, before the making of every Rate, leave the Rate-books open for the inspection of any Rate-payer between the hours of Ten in the Forenoon and Four in the Afternoon, during Fourteen days at the least before the making of every such Rate, and that the Guardians shall give the same Public Notice of the deposit of such Rate-books for inspection, as they are now required to give in relation to the making of such Rates. Now, therefore, We the Commissioners for Administering the Laws for Relief of the Poor in Ireland, do hereby, in pursuance of the provisions of the said recited Acts, direct as follows:—

I. The Notice of the Deposit of the Rate-books for inspection, required by law to be given before the signing of the Rate, shall be in the Form No. I. to this Order annexed, or as near thereto as the circumstances will admit.

II. Notice of the Rate having been made shall be published in respect to every Rate before the same shall be levied, and such Notice shall be in the Form No. II. to this Order annexed, or as near thereto as the circumstances will admit.

III. Such Notices shall be published in every Electoral Division of the Union on which such Rate may be made, or intended to be made, in the accustomed mode of giving Public Notices in such Electoral Division, by Posting it on or near to the principal Doors of every Church and Chapel in such Electoral Division.

And We do hereby rescind so much of every Order heretofore issued by the Poor Law Commissioners, or by the Commissioners for Administering the Laws for Relief of the Poor in Ireland, as is in any way affected or altered by this Order.

Form I.

Notice to be given when a Rate is prepared, and before it is Signed.

——— *Union.*

Notice that Rate-books are open for Inspection of Rate-payers.

Notice is hereby given, that Rates, as hereunder mentioned, are about to be made on the Property situated in the under-mentioned Electoral Divisions of the above-named Union, rateable under the Provisions of the Acts for the Relief of the Destitute Poor in Ireland.

The Rates for the ordinary Expenditure of the several Electoral Divisions [subject to the additions and deductions hereinafter mentioned]* are as follow:—

Electoral Division of	a Rate of	in the Pound.
Electoral Division of	a Rate of	in the Pound.

[And Whereas, Annuities have been charged upon certain Electoral Divisions, Townlands, Denominations, or Places, comprised in the said Union,

* These words to be omitted when the Rate is for ordinary purposes only, and is not required to include any provision for Annuities, or under the Adjustment Order.

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under the provisions of the Act 13 Vic., c. 14, additions to the above-mentioned Rates will be made for the purpose of providing for the payment of such Annuities, in accordance with the Provisions of the 4th Section of the said last-mentioned Act.]*

[And Whereas, by an Order under the Seal of the Commissioners for administering the Laws for the Relief of the Poor in Ireland, dated the provision is made for the Adjustment of the Liabilities of the several Townlands comprised in the said Union, on the change of Boundaries which took place in pursuance of the Order of the said Commissioners, dated the and for indemnifying such Townlands for any loss or exchange of property occasioned by such alteration of Boundaries; and by the said first-mentioned Order the Balances standing in favour of or against the several Townlands of the said Union, on such adjustment and indemnification, are declared and set forth. The amount of such Balances (when they are in favour of the Townlands) will be deducted from the amount to be levied on such Townlands in respect of the Rate to be made as hereinbefore mentioned on the Electoral Divisions in which such Townlands are respectively comprised; and the amount of such Balances (where they are against the Townlands) will be added to and levied with the amount to be levied on such Townlands in respect of the Rate to be made as hereinbefore mentioned on the Electoral Divisions in which such Townlands are respectively comprised.]†

The Rate-books are deposited for the inspection of any Rate-payer at and will be there open for such inspection, between the hours of Ten o'clock in the Forenoon and Four o'clock in the Afternoon, during the Fourteen Days next ensuing the date hereof, exclusive of Sundays.

Signed this day of 18

Clerk of the ——— *Union.*

Form II.

Notice to be given when Rates have been made.

——— *Union.*

Notice of Rates having been made.

Notice is hereby given, that Rates have been duly made on the Property situated in the under-mentioned Electoral Divisions of the above-named Union, rateable under the Provisions of the Acts for the Relief of the Destitute Poor in Ireland.

The Rates for the ordinary expenditure of the several Electoral Divisions [subject to the additions and deductions hereinafter mentioned]‡ are as follow:—

Electoral Division of	a Rate of	in the Pound.
Electoral Division of	a Rate of	in the Pound.

[And Whereas, Annuities have been charged upon certain Electoral Divisions, Townlands, Denominations, or Places comprised in the said Union, under the provisions of the Act 13 Vic., c. 14, additions to the above-mentioned Rates have been made for the purpose of providing for the payment of such Annuities, in accordance with the provisions of the 4th Section of the said last-mentioned Act.]§

* This Clause is only to be inserted when provision is to be made for payment of the Consolidated Annuities.

† This Clause is only to be inserted when a Special Rate or a Deduction from the Ordinary Rate is made under the Adjustment Order.

‡ These words to be omitted when the Rate is for ordinary purposes only, and is not required to include any provision for Annuities, or under the Adjustment Order.

§ This Clause is only to be inserted when provision is to be made for payment of the Consolidated Annuities.

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[And Whereas, by an Order under Seal of the Commissioners for administering the Laws for Relief of the Poor in Ireland, dated the provision is made for the Adjustment of the Liabilities of the several Townlands comprised in the said Union on the change of Boundaries which took place in pursuance of the Order of the said Commissioners, dated the and for indemnifying such Townlands for any loss or exchange of property occasioned by such alteration of Boundaries; and by the said first-mentioned Order the Balances standing in favour of or against the several Townlands of the said Union, on such adjustment and indemnification, are declared and set forth. The amount of such Balances (where they are in favour of the Townlands) have been deducted from the amount to be levied on such Townlands in respect of the Rate made, as hereinbefore mentioned, on the Electoral Divisions in which such Townlands are respectively comprised; and the amount of such Balances (where they are against the Townlands) has been added to and will be levied with the amount to be levied on such Townlands in respect of the Rate made, as hereinbefore mentioned, on the Electoral Divisions in which such Townlands are respectively comprised.]*

The Rate-books are now in my custody, and may be inspected by any person affected thereby, at on any day, except Sunday, between the hours of Ten o'clock in the Forenoon and Four o'clock in the Afternoon; and the said Rates will be payable from and after the publication of this Notice.

Signed this day of 18

Clerk of the —— Union.

Schedule.—Names of Unions.

Abbeyleix	Carrickmacross	Downpatrick	Kilkeel
Antrim	Carrick-on-Shan.	Drogheda	Kilkenny
Ardee	Carrick-on-Suir	Dromore, West	Killadysert
Armagh	Cashel	Dublin, North	Killala
Athlone	Castlebar	Dublin, South	Killarney
Athy	Castleblayney	Dundalk	Kilmacthomas
Bailieborough	Castlecomer	Dunfanaghy	Kilmallock
Ballina	Castlederg	Dungannon	Kilrush
Ballinasloe	Castlerea	Dungarvan	Kinsale
Ballinrobe	Castletown	Dunmanway	Larne
Ballycastle	Castletowndelvin	Dunshaughlin	Letterkenny
Ballymahon	Cavan	Edenderry	Limerick
Ballymena	Celbridge	Ennis	Lisburn
Ballymoney	Claremorris	Enniscorthy	Lismore
Ballyshannon	Clifden	Enniskillen	Lisnaskea
Ballyvaghan	Clogheen	Ennistymon	Listowel
Balrothery	Clogher	Fermoy	Londonderry
Baltinglass	Clonakilty	Galway	Longford
Banbridge	Clones	Glennamaddy	Loughrea
Bandon	Clonmel	Glenties	Lowtherstown
Bantry	Coleraine	Glin	Lurgan
Bawnboy	Cookstown	Gorey	Macroom
Belfast	Cootehill	Gort	Magherafelt
Belmullet	Cork	Gortin	Mallow
Borrisokane	Corrofin	Granard	Manorhamilton
Boyle	Croom	Inishowen	Midleton
Caherciveen	Dingle	Kanturk	Milford
Callan	Donaghmore	Kells	Millstreet
Carlow	Donegal	Kenmare	Mitchelstown

* This Clause is only to be inserted when a Special Rate or a deduction from the Ordinary Rate is made under the Adjustment Order.

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Mohill	Newtownards	Seariff	Tobercurry
Monaghan	N Townlimavady	Shillelagh	Tralee
Mount Bellew	Oldcastle	Skibbereen	Trim
Mountmellick	Omagh	Skull	Tuam
Mullingar	Oughterard	Sligo	Tulla
Naas	Parsonstown	Strabane	Tullamore
Navan	Portumna	Strancorlor	Urlingford
Nenagh	Rathdown	Strokestown	Waterford
Newcastle	Rathdrum	Swineford	Westport
Newport	Rathkeale	Thomastown	Wexford
New Ross	Roscommon	Thurles	Youghal
Newry	Roscrea	Tipperary	

Sealed with our Seal, this Twelfth day of January, in the Year of our Lord One Thousand Eight Hundred and Fifty-three.

(Signed,) A. Power.
E. Senior.

Thos. Lefroy, Ch. J., L. J.,

We, the Lords Justices, General Governors of Ireland, do hereby approve this Order.

By Command of the Lords Justices,
John Wynne.

No. IV.—General Order prescribing the Mode and Forms for Keeping and Auditing Union Accounts.

To the Guardians of the Poor of the several Unions named in the List hereunto annexed; to the Officers of the said Unions; to the Clerk or Clerks to the Justices of Petty Sessions held for the Division or Divisions in which the Townlands and Places comprised within the said Unions are situated, and to all others whom it may concern:

In pursuance of the Provisions of an Act passed in the Second Year of the Reign of Her present Majesty Queen Victoria, entituled "*An Act for the more effectual Relief of the Destitute Poor in Ireland,*" and of the other Acts in force for the Relief of the Destitute Poor in Ireland, We, the Commissioners for Administering the Laws for Relief of the Poor in Ireland, do hereby rescind so much of any Order or Orders heretofore issued under Our Seal or under the Seal of the Poor Law Commissioners as is in any way repugnant to, or at variance with, the Regulations and Forms herein prescribed, except as to any proceeding taken, or matter or thing done under such Order, or remaining to be done in continuation of steps already taken under it; and with reference to the keeping and auditing of the Accounts of each and every Union named in the List hereunto annexed, We do hereby Order, Direct, and Declare as follows:—

I.—Accounts to be kept by the Clerk.

The Clerk to the Board of Guardians shall, according to the Forms and Directions given in this Order, and in the Schedule hereunto annexed, punctually enter up, and accurately keep, the following Books of Account, namely,—

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1. *The Minute Book,* in which shall be entered the statistical information laid before the Board of Guardians relating to the inmates of the Workhouse, the collection of the Rates, and the state of the Finances of the Union; Minutes of all Orders received from the Commissioners for administering the Laws for Relief of the Poor in Ireland, and of all Letters received from the Commissioners or other parties relating to the business of the Union, and of all directions given by the Board of Guardians thereon; Minutes of the production and examination of the Register, and all other Books and Accounts which are required to be periodically produced, examined, and signed; Minutes of the Reports of the Visiting and Finance Committees, and of the Clerk, the Master, and other Officers of the Workhouse, and of all directions given by the Board thereon; Minutes of all moneys received and paid, all orders and checks given, all accounts examined and allowed, and all salaries ordered to be paid; a statement of the number of cases of provisional relief, and of applications for relief, brought before the Board and considered and decided on by them; as well as all other business, proceedings, and transactions of the Board of Guardians, at any of their Meetings.

2. *The Ledger,* in which shall be entered and posted up weekly, under proper heads of account, duly arranged, the various items of money transactions contained in the Minute Book. The following shall be heads of account:—

1. Treasurer.
2. Invoice Account.
3. Provision Account.
4. Maintenance Account.
5. Clothing Account.
6. Out-door Invoice Account.
7. Relief by way of Loan Account.
8. Establishment Account.
9. Valuation Account.
10. Collector's Remuneration Account.
11. Emigration Account.
12. Emigration Loan Account.
13. Burial Account.
14. Election, Law, and other Expenses Account.
15. Repayment of Annuities Account.
16. Medical Charities Expenses Account.
17. Unpaid Bills Account.
18. Separate Account with each Electoral Division.
19. Balance.

3. *The Personal Ledger,* in which shall be entered and posted up weekly, on the debit side, all payments made to Officers, Contractors, or other persons, and on the credit side, the corresponding periods of service, description and value of goods delivered or work done, as the case may be; and the said Ledger shall be indexed alphabetically.

4. *The Order Check Book* (Form 1), the leaves of which shall respectively contain all orders given by the Board of Guardians for provisions, stores, repairs, or other requisites, and counterparts or Minutes of such Orders; such Orders, when signed by the Chairman presiding, and countersigned by the Clerk, to be detached from the

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said Book, and issued to the tradesmen or other persons dealt with or employed, and such counterparts or minutes to be retained in the same.

5. *The Check Books of Admissions into and Discharges from the Workhouse* (Forms 2 and 3), of which the leaves of Form 2 shall contain all Orders of Admission into the Workhouse, and the leaves of Form 3 shall contain all Orders of Discharge from the Workhouse, given by the Board of Guardians; and counterparts or Minutes of such Orders; such Orders to be detached from the said Books respectively, and directed to the Master of the Workhouse, and such counterparts or Minutes to be retained in the same.

6. *The Out-door Relief Register* (Form 19), in which shall be punctually entered from time to time the names and descriptions of the several persons relieved out of the Workhouse, and other particulars, according to the Form and instructions in the said Schedule, numbered 19.

7. *The Abstract of the Out-door Relief Lists* (Form 23), in which shall be punctually entered up from time to time, from the Out-door Relief Lists of the Relieving Officers, the total cost of such relief administered during the preceding week, both in money and in kind, chargeable to each Electoral Division and to the Union at large, according to the Form and instructions in the said Schedule, numbered 23.

8. And We do further Order, that the Clerk to the Board of Guardians shall make up and balance the Accounts of the Union at the end of every Half-year, ending on the 25th day of March and the 29th day of September respectively, and shall, under the direction of the Board of Guardians, prepare therefrom, and from the Relief Books, Medical Returns, and Ledger, an *Abstract*, showing the number of Paupers of all classes relieved in the Union, and other particulars, according to the Form and instructions in the said Schedule, numbered 4 *a* and 4 *b* respectively; and shall also make up, from the Accounts of the several Electoral Divisions, an *Abstract of the separate Accounts of each Electoral Division*, according to the Forms in the said Schedule, numbered 5 *a* and 5 *b* respectively; which Abstracts shall be submitted to the Auditor appointed for the Union, and, after they have been attested by the Auditor, shall be signed by the presiding Chairman of the Board of Guardians, as having been laid before the Guardians, and shall then be transmitted to the said Commissioners. And the Clerk shall make duplicates of such Abstracts, which shall also be attested by the Auditor, for the use of the Board of Guardians.

9. And We do further Order, that the Clerk shall, as soon as he shall receive notice of the day appointed for the auditing of the Accounts of such Union, and the several Electoral Divisions comprised therein, cause to be fixed on the external gate or door of the Workhouse of the Union, and continue the same so affixed, until such Audit shall take place, a notice to this effect:—

> NOTICE is hereby given, that in pursuance of an Order made by the Commissioners for administering the Laws for Relief of the Poor in Ireland, the Half-yearly Abstracts of the Accounts of the Union, together with the Ledger and other Books,

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are deposited at the Board Room, in the Workhouse, and will be open to be inspected, examined, and copied by any Owner or Rate-payer in the said Union, at any reasonable hour of any day (Sunday [or Good Friday] excepted), when the Board is not sitting, until the day of . And that on the last-mentioned day, and following days, the said Accounts, together with the Accounts of the several Electoral Divisions of the Union, will be audited by at ; when and where any Owner or Rate-payer, who may object to any matter contained in the said several Accounts, may attend, and his objection will be heard.

Dated the day of 18 .

D. C., *Clerk to the Board of Guardians.*

And the said Clerk shall, Six clear days before the day appointed for auditing the Accounts of the Union deposit the said Abstracts and Books in the Board Room of the Guardians of the Union, and shall permit the said Abstracts and Books to be inspected, examined, and copied by any Rate-payer in the Union, at any reasonable hour of the day (not being Sunday or Good Friday), when the Board shall not be sitting, after they shall be so deposited, and previous to the day appointed for the auditing thereof.

10. And We do further Order, that the Clerk shall, within Fourteen days after each Audit, furnish to every member of the Board of Guardians a Copy of said Abstracts, Forms 4 *a* and 4 *b*, and 5 *a* and 5 *b*.

II.—ACCOUNTS TO BE KEPT BY THE WORKHOUSE MASTER.

The Master of the Workhouse shall, according to the Forms and directions given in this Order, and in the Schedule hereunto annexed, punctually enter up, and accurately keep the following Books of Account, namely :—

1. *The Workhouse Register*, which shall contain a statement of the names and description of all Paupers received into the Union Workhouse, arranged according to the dates of their admission, with particulars respecting them, according to the headings of the several columns in the Form numbered 6, that is to say :—

1. The number of the Pauper's name.
2. The name and surname of the Pauper.
3. The sex of the Pauper.
4. The age of the Pauper.
5. If the Pauper be an adult, whether such adult be single, married, widow, or widower ; and if the Pauper be a child, whether such child be an orphan, a bastard, or deserted by parents.
6. The particular trade or calling the Pauper has exercised.
7. The religious denomination of the Pauper.
8. Whether the Pauper be disabled, partially or wholly, and the description of the disability.
9. Name of the wife or husband of the Pauper.
10. Number of children of the Pauper.
11. Observations on the Pauper's condition when admitted, and such other information as may be deemed useful.

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12. The Electoral Division and Townland in which the Pauper was resident.
13. The date when the Pauper was admitted, or when born in the Workhouse.
14. Date of Pauper's death in, or discharge from the Workhouse.

2. *The Admission and Discharge Book*, in which shall be kept an account of every Pauper admitted into and discharged from the Workhouse, according to the Form numbered 7.

3. *The Record of Births* (Form 8), in which shall be inserted the date of every birth which shall occur in the Workhouse, whether the Child be male or female, the names and religious denominations of the Parents, to what Electoral Division chargeable, whether the Child be legitimate or illegitimate, when, and in what name, and by whom baptized.

4. *The Record of Deaths* (Form 9), in which shall be inserted the date of every death which shall occur in the workhouse, and the cause thereof, together with the name and age of the deceased Pauper, the Electoral Division to which chargeable, and the date of last admission into the Workhouse.

5. *The Weekly Relief List* (Form 10 *a*), and Abstract (Form 10 *b*), in the first of which (*a*) are to be inserted, for each Electoral Division of the Union, the names of the Paupers, with the number of days each Pauper is in the Workhouse in each week; in the second (*b*) are to be shown the aggregate number of days in each week passed in the Workhouse by the total number of Paupers of each Electoral Division.

6. *The Provision Check Account* (Form 11), in which shall be inserted an account of the number of Paupers daily supported in the Workhouse, and the provisions weekly consumed by them, according to the quantities specified in the Diet Table; and the quantity of other necessaries used weekly.

7. *The Provision Receipt and Consumption Account* (Form 12), in which shall be inserted an account of the articles received and consumed weekly, and remaining on hand at the expiration of every week, and also the quantities of each required for the ensuing week.

8. *The Clothing Materials Book* (Form 13), in which shall be inserted an account of the Materials for Bedding and Clothing (not made up) which shall be received into the Workhouse, and also an account of the quantity of such Materials from time to time made up. The quantities of Materials so received and made up shall be balanced weekly; and the quantities of made-up Bedding or Clothing shall be carried weekly to the "Clothing Receipt Book."

9. *The Clothing Receipt Book* (Form 14), in which shall be inserted an account of the made-up Bedding or Clothing, received either from Tradesmen, or from the Clothing Materials Store, for the use of the Workhouse, which account shall be balanced weekly.

10. *The Clothing Appropriation Book* (Form 15), in which shall be inserted an account of the made up Bedding or Clothing given out for use, with the name of each Pauper to whom the articles have been supplied, and of the Electoral Division to which he is chargeable, which account shall be balanced weekly.

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11. *The Inventory Book* (Form 16), in which shall be inserted the particulars of all Furniture, Fixtures, and Utensils of the Workhouse, and the stock and other like property belonging to the Union, in the Workhouse, not included in the Provisions and Clothing Books, and every particular as to the use, sale, or disposal thereof.

12. *The Labour Book*, in which shall be inserted the description and quantity of work, if any, performed by each Pauper daily, with such particulars as may exhibit the state and mode of employment in the Workhouse.

13. *The Workhouse Farm Account* (Form 17), in which shall be kept an account of the Expenses incurred, and value of the Produce raised by cultivation of Land attached to the Workhouse; the debit side of which shall show the value of Stock on hand at the commencement of the Half-year, and the amount expended for Seed, Implements, or Live Stock purchased; and the credit side shall show the quantity and estimated value of Produce consumed in the Workhouse during each week, or the amount received from the sale of surplus produce; and the account shall be made up weekly, and closed at the end of each Half-year, with the estimated value of Stock on hand.

14. *The Workhouse Manufacture Account* (Form 18), in which shall be kept an account of the expenses incurred in Manufactures and Trades, carried on in the Workhouse, and the value of the articles produced; the debit side of which shall show the value of Stock on hand at the commencement of each Half-year, and the amount expended in the purchase of Tools, Raw Material, and other necessary articles; and the credit side shall show the estimated value of made-up Clothing, and the amount received from sale of work or manufactured articles; and the account shall be closed at the end of each Half-year with the estimated value of Stock remaining on hand.

III.—ACCOUNTS TO BE KEPT BY THE RELIEVING OFFICER.

Every Relieving Officer shall enter up and accurately keep, according to the Forms and Directions given in this Order and in the Schedule hereunto annexed, the following Books of Account, namely:—

1. *The Application and Report Book* (Form 20), in which shall be entered the Names and description of the several Applicants for Relief, the amount, nature, and cost of Relief given, and other particulars, according to the Form and instructions in the said Schedule, numbered 20.

2. *The Out-door Relief List* (Form 21), in which shall be kept a separate, full, and true account of all Sums and Articles dispensed by the Relieving Officer, for or on account of the Relief of each poor person in the District for which he shall be appointed to act, and other particulars, according to the Form and instructions in the said Schedule, numbered 21.

3. *The Weekly Receipt and Expenditure Book* (Form 22), in which shall be kept a separate, full, and true account of all Sums or Articles received by the Relieving Officer from the Board of Guardians, and expended or dispensed by him on account of each

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Electoral Division in his District, or the Union at large, as the case may be, according to the Form in the said Schedule, numbered 22, and the account shall be balanced weekly.

4. And We do further Order, that in addition to the said Books, the Relieving Officer shall make out at the end of each Half-year a list of all persons relieved at the charge of each Electoral Division, or the Union at large, in his District, in the Form in the said Schedule, numbered 24, and entitled *List of Destitute Persons relieved out of the Workhouse*, and he shall post or cause to be posted Copies of the same in such public places as the Board of Guardians shall direct.

IV.—ACCOUNTS TO BE KEPT BY THE COLLECTOR OF RATES.

Every Collector of Rates within the Union shall, according to the Forms and Directions given in this Order, and in the Schedule hereunto annexed, punctually enter up, and accurately keep the the following Books of Account, namely:—

1. *The Collecting Book*, in which he shall enter, according to the headings of the several columns in the Form numbered 25 in the said Schedule, particulars relative to the occupiers, the property rated, and the amount, payment, or non-payment of the Poor Rates, for each Electoral Division or District in which he is constituted or appointed Collector of Rates.

2. *The Rate Receipt Check Book*, the leaves of which shall respectively contain duplicate Receipts for Rates, and counterparts thereof, according to the Form numbered 26 in the said Schedule. Such Receipts to be detached from the said Book, and issued to the respective Rate-payers as and when they shall pay such Rates, and such counterparts to be retained in the said Book, the leaves of which shall, previously to its being delivered to him by the Clerk of the Union, be numbered with consecutive numbers beginning with the number "one," so that each Receipt and the Counterpart thereof shall be marked with a number differing from that of every other Receipt and Counterpart, and shall be initialed by the Clerk, and which duty the Clerk is hereby required to perform; and every Collector shall give receipts for Poor Rates from the Receipt Check Books, so numbered and initialed and delivered to him by the Clerk of the Union, and shall give no other receipts for Poor Rates whatever, on pain of dismissal from his Office, and prosecution for the penalties which he may incur by Statute for a breach of this regulation: and he shall issue such receipts in regular succession, and in the order of their respective numbers; and he shall return every such book from which all the receipts shall have been detached forthwith to the Clerk of the Union, and the Clerk shall be thereafter responsible for the custody of the same.

3. *The Collector's Rate Receipt Abstract Book* and *Weekly Balance Sheet of Collector's Receipts and Lodgments*, in the Form 27 *a* of which Book he shall enter every sum received by him in payment of Poor Rate, together with a reference to the number of the tenement for which such sum has been received as the same is numbered in the Rate Book and Collecting Book; and in the Form 27 *b* of which Book he shall balance the sums received by him in payment

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of Poor Rates, and the sums lodged by him with the Treasurer every week, and enter up the totals of such Receipts and Lodgments; and shall produce, when required for examination by the Clerk of the Union, a Receipt from the Treasurer of the Union, for each of such Lodgments, in the Form 28 in the said Schedule.

V.—ACCOUNTS TO BE KEPT BY THE MEDICAL OFFICER OF THE WORKHOUSE.

The Medical Officer of the Workhouse shall enter up and accurately keep, according to the Forms and Directions given in this Order, and in the Schedule hereunto annexed, the following Books:—

1. *The Record of Sickness and Mortality* (Form 29), in which shall be inserted the name of every Pauper patient under his care, the name of the disease, and the date of the commencement and termination of the disease, and such other observations as the Medical Officer shall think fit to make.

2. *The Weekly Medical Return Book* (Form 30), in which shall be inserted the date of every attendance upon the Pauper patients in the Workhouse.

VI.—EXAMINATION AND SETTLEMENT OF ACCOUNTS.

1. No bill or demand exceeding £1, against the Union shall be payable out of the Poor Rates, unless and until it shall have been allowable either by the Board of Guardians, or by some committee or person specially authorized by them for that purpose.

2. Every payment exceeding £3 shall be made by a check drawn upon the Treasurer of the Union, signed by the Chairman and Two Guardians present at a Meeting of the Board, and countersigned by the Clerk.

3. All bills and demands shall be brought in within seven days at furthest after the expiration of the Half-year in which they were incurred, and shall be forthwith examined and paid, and shall be included in the accounts of the Half-year.

4. If among the bills and demands against the Union there should be any which, from some unavoidable circumstance, could not be paid within the Half-year in which they were incurred, or within Seven days after the expiration thereof, the same shall nevertheless, after being allowed as above required in Art. 1, be included in the accounts of the Half-year by entry on the debit side of the Accounts to which they respectively belong, and shall be placed upon the credit side of the Unpaid Bills Account, which shall show the Amounts due and the Accounts to which they have been respectively debited; and such Bills shall, except when they relate to the Provisions Account, Clothing Account, or Burial Account, be apportioned on or charged against the Electoral Divisions according to their respective liabilities.

5. The Clerk to the Board of Guardians shall procure every week, from the Treasurer of the Union, a statement of the sums of money and checks which the Treasurer shall have received and paid during the past week, and shall lay the same before the Board at their weekly Meeting; and the Chairman of the Board shall affix his

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signature to the said book or statement of the Treasurer, when the accuracy thereof shall be ascertained.

6. Every person whose bill or demand shall be paid or settled, by check or otherwise, shall give a written receipt on a proper stamp (if the amount require a stamp) for the money or check received by him.

7. The Board of Guardians, in the examination and passing of bills, shall refer to the counterparts in the "Order Check Book" of the Orders sanctioning the expenditure, and shall, if they think fit, require the party to whom the Order was issued to produce it.

8. Each paid Officer of the Union shall be entitled to receive his salary quarterly.

VII.—AUDITING OF ACCOUNTS.

1. The Auditor appointed for the Union shall give to the Clerk to the Board of Guardians, to the Collectors, to the Treasurer of the Union, and to the Relieving Officers thereof, Six clear days' notice in writing of the day, hour, and place, on and at which he intends to audit the said Accounts.

2. In auditing the said Accounts, the Auditor shall see that they are presented in proper form, and that the particular items of receipt and expenditure are stated in detail, and are supported by adequate vouchers and authority; and shall ascertain that all sums have been received which ought to have been received, and have been brought into the account; and shall examine whether the expenditure in all cases is such as might be lawfully made, and is reasonable; and shall strike out such payments and charges as are not legal and such as have not been made by competent Authority, and shall reduce such charges as he shall deem to be exorbitant.

3. The Auditor shall also examine the several Books of Account and other Books, not being Books of Account, in use in the Union, and shall ascertain whether they be kept in the prescribed form, and that the several entries correspond with, and balance each other (where such balance may be required), and that the number of Paupers relieved accord with the several entries of the amount and description of relief administered; and he shall certify the accuracy of such Books by affixing his signature to each, and the date of such audit.

4. The Auditor shall cast up and compute the said Accounts, so as to ascertain the accuracy thereof, and the balance or sum due to or from the Officer rendering the same at the time of audit; and the Auditor shall verify the same by his signature, and the date of such audit.

5. The Auditor shall receive the objections in writing of any Rate-payer in the Union to the said Accounts, or any item or charge therein, or any vouchers or authority for the same, and shall examine into the merits of such objections, and make a decision thereon.

6. The Auditor shall, whenever he may in the performance of the duties of his office think fit so to do, require any Officer rendering an account, or any other Officer of the Union, or any person represented to have supplied any goods or materials, or executed any work for the use of the Union, or any other person who, in the judgment of the Auditor, shall be able to give information of such

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account or supply, or execution of work, to appear before him, and to produce any accounts, books, or papers in his possession relating to the subject of his inquiries; and the Auditor shall, if he think fit so to do, require such Officer to verify such account on Oath, and shall, if he think fit, examine on Oath such Officers and persons respecting any item or charge in the accounts of the said Union; or he shall require them to subscribe a declaration of the truth of the matters respecting which they shall have been so examined, first forewarning them of the penalties in the said recited Act provided for parties giving false evidence, or refusing to give evidence under the provisions of the said recited Act. And any paid Officer who shall fail to comply with the requisition of the Auditor to appear before him, and to produce documents of which he may be in the possession, shall, on report thereof to Us made, be liable to be dismissed from his office.

7. If the Auditor be of opinion that any money, goods, or chattels belonging to such Union, have been purloined, embezzled, or wilfully wasted or misapplied, by any Officer or person accounting, he shall collect such evidence as he may think necessary to ascertain the amount or value of such money, goods, or chattels, and shall surcharge such Officer or person with such amount or value in his account, and shall submit a statement of particulars to the said Commissioners, and to the Board of Guardians, in order that proceedings may be taken against any paid Officer so offending, under the provision in that behalf contained in the Irish Poor Relief Act.

8. And the Auditor shall examine and correct and sign the Abstracts of the Union, and Electoral Division Accounts, hereinbefore required to be made, and report to us any facts or circumstances in explanation thereof, or connected therewith, or which he may deem of importance to the interests of the Union.

SCHEDULE—Containing the Forms of Accounts.

Form 1.—The Order Check Book.

Folio in Minute Book

No. 18

Mr.

Goods ordered, with the Price.

———*Chairman.*

———*Clerk.*

N.B.—This Counterpart is to be retained.

No. 18

Mr.

Please supply for the use of the ———Union,

———*Chairman.*

———*Clerk.*

N.B.—This Order must be preserved by the party to whom it is issued, as no account will be passed unless it be produced.

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FORM 2.—CHECK BOOK OF ADMISSIONS INTO THE WORKHOUSE.

No.... .....

To Admit

.....

.....

Age.....

Elect^l. Division.....

Date..... 18 .

——*Chairman.*

No.....

To the Master of the.....*Union*

Workhouse at.....

Admit.....*aged*.....*Wife and*.....*Children,*

chargeable to the.....*Electoral Division in this Union.*

By the Board of Guardians, this.....*day of*.....18 .

Signed.....*Chairman.*

FORM 3.—CHECK BOOK OF DISCHARGES FROM THE WORKHOUSE.

No.....

Discharge .....

....

Elect^l. Division .....

Date..... 18 .

——*Chairman.*

No.....

To the Master of the.....*Union*

Workhouse at.....

Discharge.....*aged*.....*Wife and*.....*Children,*

chargeable to the.....*Electoral Division in this Union.*

By the Board of Guardians, this.....*day of*.....18 .

Signed.....*Chairman.*

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STATISTICAL STATEMENT.—

——— UNION.—ABSTRACT, showing the Number of the several Classes of Paupers

Electoral Divisions.	IN-DOOR. Numbers of the several classes of Paupers in the Workhouse, not including classes 14, 15, and 16. Able-bodied and their children. Adults. Males.	Married couples. Females.	Other males.	Other females.	Children under 17 of able-bodied females. Illegitimate children.	Other children.	Not Able-bodied. Adults. Males.	Married couples. Females.	Other Males.	Other Females.	Children under 15. Illegitimate children.	Of parents not able-bodied, being females. Other children.	Orphans or other children relieved without parents.	Lunatics, Insane Persons, and Idiots. Males.	Females.	Children under 15.	Summary of the preceding Columns. Adults. Males.	Females.	Children under 15.	Total.	Collective Number of Days of Relief in the Workhouse for each Electoral Division.	OUT. No. of the several Classes c. 31, Adult males permanently disabled by old age or infirmity.	Wife.	Children under 15.	Adult males relieved in case of their own sickness or accident.	Wife.	Children under 15.	Dependents of adult males in col. 4.	Adult women permanently disabled by old age or infirmity.	Children under 15, of women in col. 7. Legitimate.	Illegitimate.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	α		1	2	3	4	5	6	7	8	9
Union at Large, .																															
Total, . .																															

SUMMARY OF IN-DOOR PAUPERS RELIEVED.

Average Weekly Cost per Head.	s.	d.	Number of Paupers in the Workhouse at commencement of the Half-year	Number of Births in the Half-year.	Number Admitted during the Half-year.	Number Discharged during the Half-year.	Number of Deaths in the Half-year.	Number of Paupers in the Workhouse at the end of the Half-year.
Food and Necessaries, .								
Clothing, .								
Total, .								

SUMMARY OF OUT-DOOR PAUPERS RELIEVED.

No. of Paupers on Out-door Relief at commencement of the Half-year.	No. admitted to Out-door Relief during the Half-year	No. discharged from Out-door Relief during the Half-year.	No. of Paupers on Out-door Relief at end of Half-year.

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FORM 4 A.

Relieved, and the Number and Cost of Emigrants, during the Half-year ended ——18—.

DOOR.

Relieved under 10 Vic. section 1.								Summary of the several Classes relieved out of the Workhouse, under 10 Vic. c. 31, sec 1.				No. of the several Classes Relieved under 10 Vic. c. 31, section 2.*																Summary of the several Classes relieved out of the Workhouse, under 10 Vic. c. 31, sec. 2.				Total Out-door, being the sum of cols. (b) and (c).	Gross Total Relieved in and out of the Workhouse, being sum of cols. (a), (b), and (c).	Number and Cost of Persons Emigrating.	
Adult women relieved in cases of sickness or accident.	Children under 15, of women in col. 10.		Able-bodied widows, having two or more legitimate children dependent on them.	Children under 15, dependent on widows in col. 13.	Lunatics, Insane Persons, and Idiots.			Adults.				Adult males (married or single) relieved on account of want of work.	Families of adult males in col. 21.			Able-bodied women.			Children of women in cols. 24 and 25.		Families relieved without Husband or Father.							Orphans and children relieved without either parent.	Adults.						
	Legitimate.	Illegitimate.			Males.	Females.	Children under 15.	Males.	Females.	Children under 15.	Total.		Wives.	Children under 15.	Unmarried	Widows not entitled to relief under sec. 1.	Legitimate.	Illegitimate.			Husband or Father in Gaol.	Husband or Father absent on service in army or navy.	In case of desertion by husband or father.	Wives.	Children under 15.	Wives.	Children under 15.		Males.	Females.	Children under 15.	Total.				
10	11	12	13	14	15	16	17	18	19	20	b	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	c					£	s.	d.

* This part of the Form will apply only to the cases relieved during the operation of an Order under Seal of the Commissioners for administering the Laws for Relief of the Poor in Ireland, under section 2 of the Irish Poor Relief Extension Act.

A true Abstract from the Relief Books, Medical Returns, and the Ledger of the —— Union, on this —— day of —— 18—.

———— *Clerk to the Board of Guardians.*

This Abstract has been submitted to me, together with the Relief Books, Medical Returns, and the Ledger, with which I have compared it, and I hereby certify that the items it contains are correctly abstracted therefrom.

———— Union.

the —— day of —— 18—.

———— *Auditor.*

Laid before the Board, this —— day of ———. ———— *Chairman.*

NOTE.—This Abstract, when signed by the Auditor, is to be sent to the Commissioners for administering the Laws for Relief of the Poor in Ireland; and the Clerk is to make a duplicate, which shall also be attested by the Auditor, for the use of the Board of Guardians. A copy is to be furnished by the Clerk to every Member of the Board of Guardians.

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Form 4 B.

——————— Union.—Names and Salaries of the Several Officers; and Statement of the Auditor, in reference to the Bonds of such of the Officers as are required to give a Bond.

Name of each Paid Officer, including Assistants and Servants,	Office.	Salary per Annum, or rate of Remuneration otherwise.	In whose Custody the Bond of each Officer is deposited.	Amount of Bond. £	Whether the Bond was produced, and if not, the cause.	Observations.
	Chaplains:—					
	Protestant,					
	R. Catholic,					
	Presbyterian,					
	Clerk,					
	Assistant do.					
	Master,					
	Assistant do.					
	Matron,					
	Assistant do,					
	Schoolmaster,					
	Assistant do.					
	Schoolmistress,					
	Assistant do.					
	Medical Officer,					
	Assistant do.					
	Porter,					
	Nurse,					
	Relieving Officers.					
	1					
	2					
	3					
	4					
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	Rate Collectors:					
	1					
	2					
	3					
	4					
	5					
	6					
	7					
	8					
	9					
	10					*Signature of Clerk* ——
						Signature of Auditor ——
						Date ——

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FINANCIAL STATEMENT.—FORM 5 A. ——— UNION. ABSTRACT OF SEPARATE ACCOUNTS of each Electoral Division, in the Union for the Half-year ended ——— 18—; showing the Particulars of the Rates in course of Collection, and the Amounts Collected and Lodged during the Half-year.

Names of Electoral Divisions.	Net Annual Value of Rateable Property in each Electoral Division.	Date and Poundage of Rate for current Half-year.		Net Annual Value of property in respect of which Compositions have been made, under 1 & 2 Vic. c. 56, s. 72; and 6 & 7 Vic. c. 92, s. 5.	Rebate at per cent. allowed on Compositions.	Net Amount of Current Rate.	Amount of previous Rate Uncollected at Commencement of Half-year.	Amount Collected and not Lodged at close of previous Half-year.	Total Amount of Rate to be Collected and Lodged.	Amount Lodged with Treasurer during the Half-year.	Amount Collected and not Lodged.	Amount of Rate declared not collectable by the Board of Guardians during the Half-year, for reasons stated in Minute Book.	Total.	Folio in Minute Book.	Amount remaining Uncollected at the Close of the Half-year.
		Date.	Poundage.												
	£ s. d.		s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.

The above is a true Statement, ——— *Clerk.*

——— *Auditor.*

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FINANCIAL STATEMENT.—

——— UNION.—ABSTRACT of the UNION ACCOUNTS, for the Half-year

NAMES OF ELECTORAL DIVISIONS.	CHARGE.										EXPENDITURE UNDER			
		RECEIPTS ON ACCOUNT OF EACH ELECTORAL DIVISION.									In-Maintenance and Clothing.		Out Relief in Money and in Kind.	
	Balances in favour of Electoral Divisions at the close of last Half-year.	Amount of Poor Rate Lodged.	Repayment of Relief by way of Loan.	Amount raised by Rate, or borrowed, for Emigration Purposes.	Other Receipts, if any.	Total Receipts in the Half-year.		Balances against Electoral Divisions at close of this Half-year.	TOTAL.	Balances against Electoral Divisions at close of last Half-year.	On account of Electoral Division Paupers.	On account of Union Paupers.	On account of Electoral Division Paupers.	On account of Union Paupers.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Total,					*a*						*b*	*b*	*c*	*c*

a Statement of Items of which "other Receipts" are composed.

	£	s.	d.
Total, £			

b The Total Amount of In-Maintenance and Clothing, is made up as follows:

	£	s.	d.
Provisions,			
Necessaries,			
Clothing,			
Total, £			

c The Amount of Out-Relief is made up as follows:

	£	s.	d.
In Money,			
In Kind,			
Total, £			

d The Total of Establishment Charges pertaining to In-Maintenance and Out door Relief, is accounted for as follows:

	£	s.	d.
Salaries and Rations of Officers,			
Proportion of Fuel, &c., debited to Establishment,			
Repairs,			
Insurance,			
Drugs, and Medical or Surgical Appliances,			
Printing, Stationery, Advertising, and Postage,			
Furniture, Utensils, and Implements of Work,			
Rent,			
Other small Charges,			
Total debited to Establishment,			
Less for credit given to Establishment for			
Total charges apportioned,			

A true Statement of Receipts and Payments on account of the several Electoral Divisions of the ——— Union, which was submitted to the Board of Guardians, and approved of, the ——— day of ——— 18—.

——— *Clerk to the Board of Guardians.*

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FORM 5 B.

ended ———— 18—; showing the Receipts, Expenditure, and Balances.

DISCHARGE.

THE POOR LAW ACTS.

Relief by way of Loan.	Total on account of In-Maintenance and Out-door Relief, and Relief by way of Loan.	Establishment Charges.	Repayment of Loans, under Act 1 & 2 Vic., c. 56, § 35.	Expenses of Valuing or Revising Valuations.	Collectors' Poundage, or other Remuneration.	Amount expended on Emigration.	Amount of Emigration Loan Repaid, and Interest thereon.	Burial Expenses.	Elections, Law, and other Expenses.	Total Expenditure for Relief to the Destitute Poor in the Half-year	Amount reserved on account of Rate in Aid.	Amount Repaid under Loans and Annuities Act, 13 Vic., c. 14.	Expenses under Medical Charities Act, 14 & 15 Vic., c. 63.		Balances in favour of Electoral Divisions, at close of this Half-year.	TOTAL.
£ s. d.	£ s d.	£ s. d.	£ s d.	£ s. d.	£ s. d.	£ s d.	£ s. d	£ s. d.	£ s. d.	£ s. d.	£ s. d	£ s. d.	£ s. d.	£ s d.	£ s. d	£ s d.
		d							e							

Liabilities of the Guardians at the end of the Half-year.

Due to Treasurer, .

,, to Contractors, .

,, to Officers, .

,, to other Parties,

Total Liabilities, £ ——

e The Amount of each head of Expenditure included in this Column is to be separately stated hereunder; namely,—

	£	s	d.
1. Elections, ...			
2. Law, ...			
3. Other Expenses, (of which the Items are to be here enumerated in a Note,)* .			
£			

* *Note.*—Enumeration of Items in No. 3.

£	s.	d.
£		

I hereby certify, that this Statement of Receipts and Payments of the several Electoral Divisions in the ——— Union, is correct.

Dated ——— day of ——— 18—.

——— *Auditor.*

Laid before the Board this ——— day of ——— 18—.

——— *Chairman.*

*** Two copies of this Abstract, signed by the Chairman, are to be sent to the Commissioners for administering the Laws for the Relief of the Poor in Ireland; and a duplicate copy, signed by the Auditor, is to be kept for the Board of Guardians, and a copy delivered by the Clerk to every Member of the Board.

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FORM 6.—REGISTRY of Persons Admitted into and Discharged from the Workhouse of the Union.

(*See 1st and 2nd Vict., Cap. 56, Sec. 42.*)

PAGE 1.

1. No.	2. Names and Surnames of Paupers.	3. Sex.	4. Age.	5. If adult, whether single, married, widower, or widow; if child, whether orphan, deserted, or bastard.	6. Employment or Calling.	7. Religious denomination.	8. If disabled, the description of disability.	9. Name of Wife or Husband.	10. No. of Children.	11. Observations on condition of Pauper when admitted.	12. Electoral Division & Townland in which resident.	13. Date when admitted, or when born in the Workhouse.	14. Date when died or left the Workhouse.
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													

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Form 7.—The Admission and Discharge Book.

ADMITTED.

Name.	Number in Register and Relief List to be inserted in the Column of that Class to which Pauper belongs.										Electoral Division to which the Pauper is chargeable.	Date of Admission.
	Able-bodied. I.		Aged and Infirm persons, and adult persons, above 15 years of age, but not working III.		Boys and Girls above 9 and under 15 years of age IV.		Children above 5 and under 9 years of age V	Children above 2 and under 5 years of age. VI	Infants under 2 years of age VII	Total		
	Males.	Females.	Males.	Females.	Boys	Girls.						
Total Admitted during Week.												
Born during Week, *See Record of Births*												
Numbers at the end of last Week.												
TOTAL . . .												
* Total Discharged and Dead during Week.												
Remaining . . .												

DISCHARGED.

Name.	Number in Register and Relief List to be entered in the Column of the Class to which Pauper belongs.										Electoral Division to which the Pauper is chargeable.	Date of leaving the Workhouse.	Observations on behaviour while an Inmate.
	Able-bodied. I	II	Aged and Infirm persons, and adult persons, above 15 years of age, but not working. III.		Boys and Girls above 9 and under 15 years of age. IV.		Children above 5 and under 9 years of age. V.	Children above 2 and under 5 years of age. VI.	Infants under 2 years of age VII	Total.			
	Males.	Females	Males.	Females	Boys	Girls							
Total Discharged during Week.													
Died during Week, *See Record of Deaths.*													
TOTAL* .													

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FORM 8.—RECORD OF BIRTHS in Union Workhouse.

No. in Register.	Date of Birth.	Whether Male or Female.	Names of Parents.	Religious denomination of Parents.	To what Electoral Division chargeable.	Whether Legitimate or Illegitimate.	When Baptized.	In what Name Baptized.	By whom Baptized.

FORM 9.—RECORD OF DEATHS in Union Workhouse.

No. in Register.	Date of Death.	Cause of Death.	Name.	Age.	To what Electoral Division chargeable.	Date of last Admission to Workhouse.

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——— ELECTORAL DIVISION. FORM 10 *a*. FOLIO.

WEEKLY IN-DOOR RELIEF LIST for the Half-year ending 18 .

Number in Register.	Name and Surname of Pauper.	Number of Days in the House in each Week.																											Total for the Half year.
		1st Week.	2nd Week.	3rd Week.	4th Week.	5th Week.	6th Week.	7th Week.	8th Week.	9th Week.	10th Week.	11th Week.	12th Week.	13th Week.	14th Week.	15th Week.	16th Week.	17th Week.	18th Week.	19th Week.	20th Week.	21st Week.	22nd Week.	23rd Week.	24th Week.	25th Week.	26th Week.	27th Week.	
	Total Days for each Week																												

FORM 10 *b*.

ABSTRACT of the Weekly Relief Lists, for the Half-year ending 18 .

Folio of the Electoral Division List.	Electoral Divisions.	Number of Days each Week.																											Total Days for the Half-year.
		1st Week.	2nd Week.	3rd Week.	4th Week.	5th Week.	6th Week.	7th Week.	8th Week.	9th Week.	10th Week.	11th Week.	12th Week.	13th Week.	14th Week.	15th Week.	16th Week.	17th Week.	18th Week.	19th Week.	20th Week.	21st Week.	22nd Week.	23rd Week.	24th Week.	25th Week.	26th Week.	27th Week.	
	Total Days for each Week*																												
	Folio in Provision Book																												

A few sheets of the *Abstract* (according to the extent of the Union) are to be bound up at the end of the Book formed of the Electoral Division Lists, Form 10 *a*.

The aggregate number of days in each week passed in the Workhouse by the Paupers of each Electoral Division, must be taken from the Columns of Total Days for the several weeks in the Electoral Division Lists.

* The *total* number of days for each week in this Abstract, must agree with the *collective* number of days of the corresponding week in the Provision Check Book, Form 11.

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FORM 11.—PROVISION CHECK ACCOUNT, for the Week of the Half-year ending , 18 .

Being an Account of the Number of Paupers daily supported in the Union Workhouse, and of the Provisions Weekly consumed by them, according to the Quantities allowed per Diet Table, and the Quantity of Necessaries Weekly expended.

Paupers.										Provisions Consumed.														Necessaries Expended.											
Class.	Description of the Classes in the Diet Table.	Number of Paupers each Day. S.	M.	T.	W.	T.	F.	S.	Collective No. of Days.*	Bread.	Butter.	Meat.	Potatoes.	Oatmeal.	Buttermilk.	Sweet-milk.	Salt.	Tea.	Sugar.	Flour.	Rice.	Beef Heads.		Coals.	Turf.	Candles.	Soap.	Starch.	Blue.	Washing Soda.	Firewood.				
										lbs.	lbs.	lbs.	lbs.	lbs.	qts.	qts.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.		wt.	lds.	lbs.	lbs.	lbs.	lbs.	lbs.	lds.				
1	Able-bodied working Males,																																		
2	Able-bodied working Females,																																		
3	Aged and Infirm, and Adults above 15, but not working,																																		
4	Boys and Girls above 9 and under 15,																																		
5	Children above 5 and under 9,																																		
6	Children above 2 and under 5,																																		
7	Infants under 2,																																		
	In Fever Hospital,																																		
	In Workhouse Hospital,																																		
	Add Deaths and Discharges (if any),																																		
	Total number in the House,																																		
	Allowance for the above Number,																																		
	Deductions on Account of Admissions,																																		
	Total consumed by Paupers,																																		
	Add Allowance for Officers (if any),																																		
	Total,																																		

OFFICERS' RATIONS:

Bread,	lbs.		N. Milk,	qts.	
Meat,	"		Oatmeal,	lbs.	
Potatoes,	"		Flour,	"	
Tea,	"		Rice,	"	
Sugar,	"		Soap,	"	
Butter,	"		Candles,	"	
B. Milk,	qts.		Coals,	"	

* The collective number of days must correspond with the total number in the same week in the Abstract of the Relief Lists, Form 10 *b*.

The daily number of Paupers, and the quantities in the Diet Table, will give the gross quantities of the several articles allowed. These quantities are to be carried Weekly to the "Provision Receipt and Consumption Account."

A sheet of this Form is to be bound alternately with the Provision Receipt and Consumption Account, (Form 12):—this Form first.

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FORM 12.—PROVISION RECEIPT AND CONSUMPTION ACCOUNT for the Week of the Half-year ending 18 .

Articles.	Articles on Hand and Received.												Articles Consumed and Remaining.								
	On Hand.				Received.					Total.			Consumed.				Remaining.				Required for next Week.
	Quantity.	Cost.			Quantity.	No. of Invoice.	Cost.			Quantity.	Cost.		Quantity.	Cost.			Quantity.	Cost.			
		£	s.	d.			£	s.	d.		£	s.	d.		£	s.	d.		£	s.	d.	
Provisions.																					
Bread, ... lbs.																					
Butter, ... lbs.																					
Meat, ... lbs.																					
Potatoes, ... lbs.																					
Oatmeal, ... lbs.																					
Buttermilk, . . . qts.																					
Sweet-milk, . . . qts.																					
Salt, ... lbs.																					
Tea, ... lbs.																					
Sugar, ... lbs.																					
Flour, ... lbs.																					
Rice, ... lbs.																					
Beef Heads, . . . lbs.																					
Pepper, ... lbs.																					
Paupers' Meat, . . lbs.																					
Molasses, ... lbs.																					
Vegetables for Soup,																					
Necessaries.																					
Coals, ... cwts.																					
Turf, ... loads.																					
Candles, ... lbs.																					
Soap, ... lbs.																					
Starch, ... lbs.																					
Firewood, . . . loads.																					
W. Soda, . . . lbs.																					
B. Blue, ... lbs.																					

A sheet of this Form, and of the Provision Check Account, (Form 11,) are to be bound up together alternately: this Form last.

The Quantities consumed must correspond with the Quantities in the Provision Check Account; and these Quantities, with the Stock in hand, must equal the total received.

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FORM 13.

——UNION. CLOTHING MATERIALS ACCOUNT,

For —————— Week of Half-year, to —————— 18 .

MATERIALS RECEIVED.							CLOTHING, &c., MADE UP.					Observations.
Date when received.	Stock on hands from last Week.		Received this Week.			Total Stock, Cols 3 and 6.	How made up.		Folio of Clothing Receipt Book.	Quantity used.	Stock remaining:—Difference between Cols 7 and 11.	
	Description.	Quantity.	From whom.	Date.	Quantity received.		Description of Clothing, &c.	No. of Articles made.				
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	

FORM 14.

CLOTHING RECEIPT BOOK.

When Received.	Whence Received: From Tradesmen, or Clothing Store.	No. of Invoice.	Folio in Clothing Materials Book.	Bedding.			Men's Clothing.								Women's Clothing.									Boys' Clothing.									Girls' Clothing.								
				Sheets.	Blankets.	Rugs.	Coats.	Waistcoats.	Trowsers.	Shirts.	Shoes.	Stockings.	Hats.	Handkerchiefs.	Gowns.	Petticoats.	Shifts.	Aprons.	Handkerchiefs.	Shoes.	Stockings.	Caps.	Bonnets.	Coats.	Waistcoats.	Trowsers.	Shirts.	Shoes.	Stockings.	Hats.	Handkerchiefs.	Frocks.	Petticoats.	Shifts.	Aprons.	Shoes.	Stockings.	Handkerchiefs.	Bonnets.

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FORM 15.

CLOTHING APPROPRIATION BOOK.

Day of the Week and Date.	Bedding.			Names of Paupers to whom Clothing is furnished.	Men's Clothing.								Women's Clothing.								Boys' Clothing.								Girls' Clothing.							
	Sheets.	Blankets.	Rugs.		Coats.	Waistcoats.	Trowsers.	Shirts.	Shoes.	Stockings.	Hats.	Handkerchiefs.	Gowns.	Petticoats.	Shifts.	Aprons.	Handkerchiefs.	Shoes.	Stockings.	Caps.	Bonnets.	Coats.	Waistcoats.	Trowsers.	Shirts	Shoes.	Stockings.	Hats.	Handkerchiefs.	Frocks.	Petticoats.	Shifts.	Aprons.	Shoes.	Stockings.	Handkerchiefs.	Bonnets.

FORM 16.

THE INVENTORY BOOK.

{HOUSE, distinguishing, 1, Board Room; 2, Day Rooms; 3, Sleeping Rooms; 4, Kitchen, &c.				
Fixtures.	Furniture.	Utensils.	Other Effects.	Observations.

{OFFICES, distinguishing, 1, Laundry; 2, Work Rooms; 3, Yard; 4, Garden, &c.				
Fixtures.	Furniture.	Utensils.	Other Effects.	Observations.

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FORM 17.—WORKHOUSE FARM ACCOUNT.

Dr.		£	s.	d.			£	s.	d.	*Cr.*
18	To Value of Stock on hand at commencement of the Half-year, - - - - -				18					
	Balance (Profit), - - - - -					By Value of Stock at close of Half-year, - -				
	Total, - - -					Total, - - -				

FORM 18.—WORKHOUSE MANUFACTURE ACCOUNT.

Dr.		£	s.	d.			£	s.	d.	*Cr.*
18	To Value of Stock on hand at commencement of the Half-year, - - - - -				18					
	Balance (Profit) at close of Half-year, - -					By Value of Stock at close of Half-year, - -				
	Total, - - -					Total, - - -				

NOTE.—The foregoing Accounts (Forms 17 and 18), are subsidiary Accounts, intended to show the profit, if any, derived from the labour of the Paupers,—the debits and credits already appearing in the other Accounts to which they may respectively belong:—Thus, in Farm Account, the Cost of Seed, Implements, and Stock, purchased, will have been debited to Establishment Account,—the value of produce consumed in the Workhouse will be each Week entered in the Provision Account, and at the end of the half-year, the total amount will be directly debited to Invoice Account, and credited to Maintenance Account, being the difference between the amounts shown by the Provision and the Invoice Account; and the Establishment Account will be credited only with the sums received from the sale of any produce, Manure, &c.—Likewise, as regards the Manufacture Account, the Establishment Account will have been debited with all Implements purchased, and credited with sums received for Articles sold;—Clothing Account will have been debited with the cost of the raw material purchased, but will not receive any direct credit, the Electoral Division will, however, derive the benefit of the labour of the Paupers in having manufactured goods at the cost only of the raw materials in proportion to the daily number of its Paupers; and each Electoral Division will be benefited in a similar proportion by the Farm produce credited to Maintenance Account.

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FORM 19.—THE OUT-DOOR RELIEF REGISTER.

Register of Persons Relieved out of the Union Workhouse:—under the Act 10 Vict., cap. 31, sec. 11.

1. No.	2. Date when first relieved.	3. Name and Surname.	4. Sex.	5. Age.	6. Employment or Calling.	7. Married or Single.	8. Name of Wife or Husband.	9. No. of Children.	10. Date of Application for Relief.	11. Electoral Division in which resident at the time of beginning to receive Relief.	12. Townland in which resident at the time of beginning to receive Relief.
1											
2											
3											
4											
5											
6											

THE OUT-DOOR RELIEF REGISTER BOOK is to contain the following particulars touching every Person relieved out of the Workhouse, arranged in the following order:—

1. The number of the person's name.
2. The date when first relieved.
3. The name and surname.
4. The sex.
5. The age.
6. The employment or calling.
7. Whether married or single.
8. Name of the wife, or husband.
9. Number of children.
10. Date of application for relief.
11. The electoral division in which resident at the time of beginning to receive relief.
12. The townland in which resident at the time of beginning to receive relief.

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FORM 20.—APPLICATION AND REPORT BOOK

No.	Names of Applicants.		Age.	If Adult, whether Single, Married, Widower, or Widow; if Child, whether Orphan, Deserted, or Bastard	Employment or Calling. By whom usually employed.	If permanently disabled, state by what defect, bodily or mental, and nature of disability, as "old age," "crippled," "idiot," &c.		If temporarily disabled, state by what sickness or accident.	If able-bodied, state the cause of destitution.	Residence.		If in occupation of land, how much?	Present weekly earnings, if any, of self and family.
	Heads of Families and other Persons applying on their own account alone.	Christian Names of Wives, and Children under 15 years dependent on them.				Bodily defect.	Mental defect.			Present residence—where, with whom.	Particulars of residence during the last three years, naming Electoral Divisions and Townlands.		

In this book the Relieving Officer is to enter the applications from time to time made for relief, and all the information regarding each case required by the form; and these particulars having been submitted to the Board of Guardians, the decision of the Board in every case will be inserted, and any relief thereafter to be given must be authorized by the signature or initials of the Chairman, and afterwards be attested by the signature or initials of the Clerk. An alphabetical index is annexed to each book, which must be regularly kept up by the Relieving Officer.

INSTRUCTIONS TO FILL UP THE APPLICATION AND REPORT BOOK.

1. Every person applying for relief on his own account, or on whose account application is made for relief, must be entered in the order of the time of application; and the cases are to be numbered in succession.

2. The wife, and children under 15, of a person on whose account relief is applied for, form part of his case, and are not to be numbered as separate cases.

3. But children above the age of 15 must be entered and numbered as separate cases, for if they require relief they will be relieved on their own account, and not on the account of the head of the family.

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——— UNION. ——— DISTRICT.

Names of Relations, if any, liable under Irish Poor Relief Acts, and apparently able to assist Applicant.	Other observations on the nature of the case.	Date of Application for Relief.	Provisional Relief given by Relieving Officer in case of sudden and urgent necessity.			Decision and Order of the Board of Guardians on the Application.					Initials of Chairman authorizing such Relief, or refusal.	No of Pauper in Register		How Chargeable.		
			If by admission to Workhouse, date of Order of admission.	If other Relief, state: Nature of Relief.	If other Relief, state: Cost of Relief.	If admitted to Workhouse, date of Order of admission.	If relieved otherwise. Nature and duration of Relief ordered.	If relieved otherwise. Date of the Order.	If relieved otherwise. Money value of Relief.	If application refused, date of refusal.		Workhouse Register.	Out-door Relief Register.	Name of Electoral Division.	Union at Large.	Initials of Clerk.
					s. d.				s. d.							

4. If a person be relieved, and then, having ceased to be relieved for some time, applies again, the case should be entered and numbered again, and a reference made to the former number.

5. In specifying the causes of the applications for relief of children who become chargeable from the neglect or inability of their parents to provide for them, specify the nature of the inability or other cause; as "deserted by father;" "deserted by mother;" "deserted by father and mother;" "father absent from home;" "father imprisoned," &c.

6. In cases arising from infirmity of mind or body, designate the nature and extent of the infirmity; as in the case of "lunatics," or "idiots," or "deaf and dumb," or "crippled," or "helpless from old age."

7. The information regarding previous residence must be obtained and stated with great care; as upon such facts will depend the registration of residence and the account to which the relief given will be charged.

8. The columns relating to chargeability are not to be filled up until the register has been signed.

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Form 21.—

Out-Door Relief List of Persons chargeable to _____

STATISTICAL PORTION.

Relieved under 10 Vict., c. 31, Section 1.																	Relieved under 10 Vict., c. 31, Section 2.*																
																					Families relieved without Husband or Father.												
Adult Males permanently disabled by old age or infirmity.	Families of Adult Males in col. 1.		Families of Adult Males in col. 4.		Children under 15, of Women in col. 7.			Children under 15, of Women in col. 10			Lunatics, Insane Persons, and Idiots.			Able-bodied Women.			Children under 15, of Women in cols. 21 and 22.			Husband or Father in Gaol.		Husband or Father absent on service in Army or Navy.		Deserted by Husband or Father			Orphans and Children relieved without other Parents.	Name of the Persons relieved.	No. in Application and Report Book.	No. in Register.
	Wife.	Children under 15.	Wife.	Children under 15.	Adult Women permanently disabled by old age or infirmity.	Legitimate.	Illegitimate.	Adult Women relieved in cases of sickness or accident.	Legitimate.	Illegitimate.	Out-Boarded Widows having two or more legitimate Children dependent on them	Children under 15 dependent on Widows in Column 13.	Males.	Females.	Children under 15.	Adult Males (Married or Single) relieved on account of want of work.	Wives.	Children under 15.	Unmarried.	Widows not entitled to Relief under Sec. 1.	Legitimate.	Illegitimate.	Wives.	Children under 15.	Wives.	Children under 15.	Wives.	Children under 15.					
1.	2.	3.	4.	5.	6.	7.	8.	9.	10	11.	12.	13.	14.	15.	16.	17.	18	19.	20	21.	22.	23.	24.	25	26.	27.	28.	29.	30.	31.			

* This part of the form is applicable only when an order under seal of the Poor Law Commissioners, under section 2, is in operation. At any other time, the classes included in this part of the form can only be relieved in the Workhouse.

INSTRUCTIONS FOR FILLING UP THE OUT-DOOR RELIEF LIST.

1. In this book the Relieving Officer is to enter the name of each person who shall receive out-door relief, arranging the names of all such persons in a separate list for each electoral division, or in the list for the Union at large, as the case may be; and opposite the name of each such person, the Relieving Officer is to enter the money value of all relief given to such person in each week of the half-year; but he is in no case to enter the money value of such relief until after it shall have been given.

2. The object of the statistical portion of this book is, to facilitate the making a classified summary, at the end of each half-year, of all the persons relieved in the Union, during such half-year.

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——— UNION.

for the Half-year ending ——, 18—. —— *Relieving Officer.*

MONEY PORTION.

	1st Week, ending Saturday,	2nd Week, ending Saturday,	3rd Week, ending Saturday,	4th Week, ending Saturday,	5th Week, ending Saturday,	6th Week, ending Saturday,	7th Week, ending Saturday,	8th Week, ending Saturday,	9th Week, ending Saturday,	10th Week, ending Saturday,	11th Week, ending Saturday,	12th Week, ending Saturday,	13th Week, ending Saturday,	14th Week, ending Saturday,	15th Week, ending Saturday,	16th Week, ending Saturday,	17th Week, ending Saturday,	18th Week, ending Saturday,	19th Week, ending Saturday,	20th Week, ending Saturday,	21st Week, ending Saturday,	22nd Week, ending Saturday,	23rd Week, ending Saturday,	24th Week, ending Saturday,	25th Week, ending Saturday,	26th Week, ending Saturday,	27th Week, ending Saturday,	28th Week, ending Saturday,	Totals for the Half-year.
	s.d.	s d	s d	s d	s d	s d	s.d	s.d	s.d	s d	s.d	s d	s d	s d	s.d	s d	s d	s d	s d	s d	s d	s d	s.d	s.d	s.d	s.d	s.d	s.d	s.d
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	Ct	Ct.	Ct.	Ct.	Ct.	Ct.	Ct.	Ct	Ct	Ct.	Ct.	Ct.	Ct	Ct.	Ct.	Ct	Ct.	Ct.	Ct.	Ct.	Ct.	Ct	Ct.	Ct.	Ct.	Ct.	Ct.	Ct.	Ct.
Clerk's Initials																													

3. Every person receiving relief on his own account will be entered by name in the relief list, and will be represented by the figure (1) in that column of the statistical portion to which his case belongs; and the same person is on no account to be entered more than once in the same half-year.

4. In the case of families, the name of head of the family only is to be entered in the relief list; and in the statistical portion the head of the family will be represented by the figure (1) in the column to which his case belongs; his wife, if he has one, by the same figure in the next column; and the number of the children under 15 must be entered in the column provided for that purpose.

5. The totals at foot of the statistical portion, at the end of each half-year, are to be carried by the Clerk into the half-yearly abstract of persons relieved.

6. Whatever be the day of weekly meeting of the Guardians, it is intended that each week in the half-year should end on Saturday, except the last week in the half-year, which must always close with the 25th March or 29th September, as the case may be. It may therefore happen that the first or last week of the half-year, or even both (as in the specimen form), will contain a less number of days than 7, and thus the number of weeks in the half-year will extend to 27 or 28.

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——— UNION. FORM 22.—THE RELIEVING OFFICER'S

——— DISTRICT. ——— Week of the

——— Relieving Officer in Account with

Dr.								
Date.	Money received, and Tickets or Food Issued.							
		£	s.	d.	£	s.	d.	

Summary of Receipts and Expenditure

(To be entered immediately after the Account for the last Week of

Dr.							
	Money.			Kind.			
	£	s.	d.	£	s.	d.	
Balance brought forward, . .							
As per Receipt and Expenditure Book, 1st Week, . .							
" 2nd " . .							
" 3rd " . .							
" 4th " . .							
" 5th " . .							
" 6th " . .							
" 7th " . .							
" 8th " . .							
" 9th " . .							
" 10th " . .							
" 11th " . .							
" 12th " . .							
" 13th " . .							
" 14th " . .							
" 15th " . .							
" 16th " . .							
" 17th " . .							
" 18th " . .							
" 19th " . .							
" 20th " . .							
" 21st " . .							
" 22nd " . .							
" 23rd " . .							
" 24th " . .							
" 25th " . .							
" 26th " . .							
" " . .							
" " . .							
		(A)			(B)		

The Totals marked (A) and (B) respectively must correspond.

Instructions.

In this Book the Relieving Officer will debit himself, on the Charge side, with

1. All Moneys received since the last Account from the Board of Guardians; and these entries must correspond with the counterparts of the Cheques issued to him by the Board, and with entries in Guardians' Minutes.
2. The Money Value of Tickets for Provisions (if such be used) which have been issued to him since last Account; and these entries must correspond with those in Minutes of the Guardians.
3. The Money Value of Orders made by the Board of Guardians on Contractors for Provisions in favour of Relieving Officer; and these entries must correspond with the counterparts of the Orders and the Guardians' Minutes.

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RECEIPT AND EXPENDITURE BOOK.

Half-year ending ——————— 18—.

the Board of Guardians of the ——————— Union.

							Cr.
Amounts charged to Electoral Divisions and Union at large.							
	£	s.	d.	£	s.	d.	

for the Half-year ended ——— 18—.

every Half-year in the Relieving Officer's Receipt & Expenditure Book.)

							Cr.
	Money.			Kind.			
Charged to Electoral Divisions and Union at large, as per Out-Relief List, viz.:—	£	s.	d.	£	s.	d.	
Total,							
Balance in hand at the end of the Half-year,		(A)			(B)		

Instructions.

On the Discharge side, the Relieving Officer will show, separately,

The Amounts expended in Money and in Kind in relieving persons chargeable to each of the Electoral Divisions in his District, and to the Union at Large during the previous week; these Amounts will correspond with the Weekly Totals in the Out-door Relief List, and Abstract thereof.

This Account is to be made up and balanced weekly, and the stock of Money, Tickets, or Provisions remaining in hand shown, and carried forward to the next week's Account.

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FORM 23.—

ABSTRACT OF THE OUT-DOOR RELIEF

ELECTORAL DIVISIONS, AND UNION AT LARGE.	1st Week.	2nd Week.	3rd Week.	4th Week.	5th Week.	6th Week.	7th Week.	8th Week.	9th Week.	10th Week.	11th Week.	12th Week.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
In money, In kind,												
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In money, In kind,												
In money, In kind,												
In money, In kind,												
TOTALS, In money, In kind,												
TOTAL, . . .												
CLERK'S INITIALS, .												

Instructions.—This Book is to be entered up by the Clerk from the Relief Lists

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——— Union.

Lists, for the Half-year ending —— 18—.

	13th Week.	14th Week.	15th Week.	16th Week.	17th Week.	18th Week.	19th Week.	20th Week.	21st Week.	22nd Week.	23rd Week.	24th Week.	25th Week.	26th Week.	27th Week.		Totals.
	£s.d.	£s.d.	£s.d.	£s.d.	£s.d.	£s.d.	£s.d.	£s.d.	£s.d	£s.d.	£s.d.	£s.d.	£s.d.	£s.d	£s.d.	£s.d.	£ s. d.

of the Relieving Officers, at each Weekly Meeting of the Board of Guardians.

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FORM No. 24. ——————— UNION.

LIST OF DESTITUTE PERSONS Relieved out of the Workhouse in the —— District, during the Half-year ended —— 18—.

Name.	Residence.	To what Account chargeable.	Cost of Relief afforded.								
			Money.			Kind.			Total.		
			£	s.	d.	£	s.	d	£	s.	d.

FORM 25.
COLLECTING BOOK.

——*Union.* ——*Electoral Division.* ——*Townland.* *Rate made* ——*day of* ——18 , *on a Poundage of* —— *in the pound.*

No. in Rate Book.	Name, or Situation of Property Rated.	Description of Property Rated.	Occupier.	Immediate Lessor of Hereditaments for which Occupier is not liable	Immediate Lessor of Hereditaments under agreement with Guardians.	Persons receiving Rent in respect of Hereditaments exempt from Rating under 1 & 2 Vic. c. 56.	Net Annual Value.	Amount of Rate.			Arrears of Former Rate, (if any.)			Total Amount to be Collected.			Amount Collected.			No. of Receipt given.	Arrears.			No. of Receipt given for Arrears.	Observations.
							£	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.		£	s.	d.		

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FORM 26.—THE RATE CHECK RECEIPT BOOK.

No. ....18 .
No. in Rate Book ....

From .....
Poor's Rate for .....
Electoral Division, made the .....
day of..... 18 , *at* .....*in*
the pound.

Rate £.....

NOTE.—This part is to be retained by the Collector.

No. ....*Union.*
No. in Rate Book.....

RECEIVED the.....*day of*.....18 , *from*
....*pound*.....*shillings and*.....*pence,*
of the Poor's Rate for.....*Electoral Division, made the*.....
day of.....18 , *at*.....*in the pound.*

£.....*Rate.*

.....*Collector.*

FORM 27 A.—COLLECTOR'S RATE RECEIPT ABSTRACT BOOK.

_____Union. _____Electoral Division.

Abstract of Rate Receipts, for Week ending_____18 .

No. in Rate Book.	No. of Receipt.	Amount. £	s.	d.	Observations.

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Form 27 B. _____ Union. _____ Electoral Division.

Weekly Balance Sheet of Collector's Receipts and Lodgments.

Week ended.	Amount (if any) brought forward, remaining in hands of Collector at close of previous week.			Amount of Receipts during week, per Abstract of Rate Receipts.			Total.			Amount lodged during week, with Treasurer, per Treasurer's Receipt.			Amount remaining in hands of Collector (if any) at close of week.			Total.			Amount uncollected at close of week.			Initials of Clerk.	Observations.
	£	s.	d.	£	s.	d.	£	s.	d.	£	s	d.	£	s.	d.	£	s.	d.	£	s.	d.		

Form 28.—Receipt from Treasurer.

_____ *Union,*

Received, by lodgment of Mr. *this* *day of*

the sum of *on Account of the Guardians of the Poor of the* _____ *Union.*

(Signed,)

Treasurer of the *Union.*

£ _____

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FORM 29.

RECORD OF SICKNESS AND MORTALITY.

No. in Register.	Name of Patient.	Age.	Name of Disease.	Day of Commencement.	Treatment.	Day of Termination.	Event.	Observations.

FORM 30.

WEEKLY MEDICAL RETURN BOOK.

No. in Register.	Name of Patient.	Age.	Name of Disease.	Days when attended.							Change of Diet prescribed.	Observations.
				Sunday.	Monday.	Tuesday.	Wednesd.	Thursday.	Friday.	Saturday.		

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List, containing Names of Unions to which this Order refers.

Abbeyleix
Antrim
Ardee
Armagh
Athlone
Athy
Bailieborough
Ballina
Ballinasloe
Ballinrobe
Ballycastle
Ballymahon
Ballymena
Ballymoney
Ballyshannon
Ballyvaghan
Bahothery
Baltinglass
Banbridge
Bandon
Bantry
Bawnboy
Belfast
Belmullet
Borrisokane
Boyle
Caherciveen
Callan
Carlow
Carrickmacross
Carrick-on-Shannon
Carrick-on-Suir
Cashel
Castlebar
Castleblayney
Castlecomer
Castlederg
Castlerea
Castletown
Castletowndelvin
Cavan
Celbridge
Claremorris
Clifden
Clogheen
Clogher
Clonakilty
Clones
Clonmel
Coleraine
Cookstown
Cootehill
Cork
Corrofin
Croom
Dingle
Donaghmore
Donegal
Downpatrick
Drogheda
Dromore, West
Dublin, North
Dublin, South
Dundalk
Dunfanaghy
Dungannon
Dungarvan
Dunmanway
Dunshaughlin
Edenderry
Ennis
Enniscorthy
Enniskillen
Ennistymon
Fermoy
Galway
Glennamaddy
Glenties
Glin
Gorey
Gort
Gortin
Granard
Inishowen
Kanturk
Kells
Kenmare
Kilkeel
Kilkenny
Killadysert
Killala
Killarney
Kilmacthomas
Kilmallock
Kilrush
Kinsale
Laine
Letterkenny
Limerick
Lisburn
Lismore
Lisnaskea
Listowel
Londonderry
Longford
Loughrea
Lowtherstown
Lurgan
Macroom
Magherafelt
Mallow
Manorhamilton
Midleton
Milford
Millstreet
Mitchelstown
Mohill
Monaghan
Mount Bellew
Mountmellick
Mullingar
Naas
Navan
Nenagh
Newcastle
Newport
New Ross
Nowry
Newtownards
Newtownlimavady
Oldcastle
Omagh
Oughterard
Parsonstown
Portumna
Rathdowu
Rathdrum
Rathkeale
Roscommon
Roscrea
Scariff
Shillelagh
Skibbereen
Skull
Sligo
Strabane
Stranorlar
Strokestown
Swineford
Thomastown
Thurles
Tipperary
Tobercurry
Tralee
Trim
Tuam
Tulla
Tullamore
Urlingford
Waterford
Westport
Wexford
Youghal

Sealed with our Seal, this Eighth day of April, in the Year of Our Lord One Thousand Eight Hundred and Fifty-three.

(Signed)

A. Power.
E. Senior.
J. M'Donnell, M.D.

St. Germans.

I, Edward Granville, Earl of St. Germans, Lord Lieutenant-General and General Governor of Ireland, do hereby approve this Order.

By His Excellency's Command,

Thos. A. Larcom.

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No. V.—CIRCULARS.

No. 1.—Union Accounts:—Letter of Instructions to the Clerk, forwarding New Order for Keeping and Auditing the Accounts.

Poor Law Commission Office, Dublin,
8th April, 1853.

Sir,

In transmitting the amended Order for the keeping and auditing of Union Accounts, the Commissioners for administering the Laws for Relief of the Poor in Ireland, desire me to draw the attention of the Guardians, and likewise the attention of yourself, as the Officer mainly responsible for the keeping of the Union Accounts, to the provisions of the present Order, which differ in some respects from those of the Order previously existing, although much care has been taken in the introduction of necessary amendments, to disturb as little as possible the existing Forms, and the present mode of conducting the Accounts.

You will observe that the heads of account in the Union Ledger are somewhat increased in number, and arranged in a somewhat different order; and the Commissioners request that you will adopt the new arrangement of the headings in posting the Accounts for the current half-year, which has just commenced.

The Personal Ledger, which is a new form of Book merely subsidiary to the other books, has been already adopted voluntarily in many Unions on account of its great convenience and utility, as affording facilities for reference, and for checking the correctness of the other books, and the Commissioners have therefore now given directions for its general adoption.

Those provisions in the previous Order of Accounts which require the Clerk, from time to time, to examine and certify the correctness of the Accounts of certain subordinate officers, are included under the head of Duties of the Clerk, in the General Regulations Order, of the 19th January, 1852, and are therefore excluded from the present Order of Accounts.

Two new and additional Accounts, to be kept by the Master of the Workhouse, called "The Workhouse Farm Account," and the "Workhouse Manufacture Account," will require from you the same examination and authentication, from time to time, as the other Accounts of the Master of the Workhouse.

Under the head of "*Examination and Settlement of Accounts,*" you will find, in paragraphs 3 and 4, an important change introduced, the object of which is to secure a precise statement of the expenses *incurred* in each half-year, whether the demands upon the Union for those expenses have been settled, or remain outstanding. Hitherto this has been the case only with regard to Provisions, Necessaries, and Clothing, for consumption of which the Electoral Divisions have been charged in the Accounts of the half-year, while

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unpaid Salaries and other establishment charges were required by the previous Order to be excluded from the half-year's Accounts, unless paid within seven days from the end thereof.

By the present Order the charge for Provisions, Necessaries, Clothing, &c., will be made as heretofore, according to the consumption of the various articles within the half-year, and all Salaries and other establishment charges incurred in the same period, will be included in the half-year's expenses, whether they may or may not have been paid within seven days from its expiration.

In some Unions the practice has prevailed, with the sanction of the Commissioners, of charging for the expenditure of Clothing by a charge of ½*d.* per day for each inmate during his or her residence in the Workhouse. After many years' experience of this plan the Commissioners are now disposed to adopt, as a more exact and more strictly regular way of charging such expenditure, the simple method of ascertaining, by comparison of stock at the beginning and close of the half-year, (taking the additional stock obtained into account,) the cost of the total consumption of Clothing during the half-year, and debiting each Electoral Division with its right proportion thereof, according to the collective number of days during which the inmates for whom it is chargeable have been resident in the Workhouse; and they request, therefore, that in future you will adopt this course, instead of the usual mode of estimate. Clothing still in use will be taken into account as part of the existing stock.

The Commissioners will readily address themselves to any inquiries which the Board of Guardians, or which you, as Clerk of the Union, may find occasion to make, regarding the working of any part of the new Order.

By Order of the Commissioners,
W. Stanley, Secretary.

To the Clerk of each Union.

No. 2.—Parliamentary Voters' Act, 13 & 14 Vic., Cap. 69 :—Circular to Clerks of Unions as to their duties under the Act.

Poor Law Commission Office, Dublin,
29th May, 1852.

Sir,

1. Adverting to the Commissioners' Circulars of 29th August, (No. 47,276/50), and 5th September, (No. 48,876/50), 1850, in which they directed the attention of Clerks of Unions to those sections of the Parliamentary Voters' Act, 13 & 14 Vic., cap. 69, which imposed the duties to be first performed by them under that Act, (a copy of which was duly forwarded to the Clerk of each Union); the Commissioners for administering the Laws for Relief of the Poor in Ireland, now desire to draw your attention to other provisions of the Act imposing duties to be performed by Clerks of Unions in the present and future years.

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2. Under section 16 of the Act, in regard to *Counties*, the Clerk of the Peace is required to transmit to you, on or before the 1st of June in each year, his precept requiring your attention to the instructions laid down for your guidance, together with a copy or copies of the List of Registered Voters or of the Register of Voters, and Forms for Supplemental Lists of Ratepayers in the respective Baronies of which any part is comprised in the Union for which you act as Clerk; and sections 19 and 20 of the Act provide as follows:

"§ 19. And be it enacted, That the Clerk of each Poor Law Union wholly or in part within the limits of any County in *Ireland*, on or before the eight day of *July* in every year after One Thousand Eight Hundred and Fifty-one, shall, after due inquiry, which he is hereby required to make, with the assistance of the respective Collector or Collectors of Poor Rates (which assistance such Collector or Collectors is and are hereby required to give), upon the Copy of the Register of each Barony or Division of a Barony of such County included within such Union, transmitted to him in such year by the Clerk of the Peace of such County, enter objections to the names of persons not entitled to be on the Register then next to be made in manner following: that is to say, such Clerk of the Union shall add, by a stamp or in writing, in the margin for such purpose, the word "objected" or "dead," before the name of any person whose qualification, as stated on such Copy of Register, is as rated occupier of lands, tenements, or hereditaments of the annual value of twelve pounds or upwards, if such person shall not have been rated in the then last rate made under the Acts for the more effectual Relief of the destitute Poor in *Ireland* as the occupier of the same lands, tenements, or hereditaments in such respective Barony of a net annual value of twelve pounds or upwards; or if such person shall not, on or before the first day of *July* in such year, have paid all poor-rates (if any) which shall have become payable by him in respect of such lands, tenements, or hereditaments previously to the first day of *January* in such year; or if such Clerk of the Union shall have reasonable cause to believe such person not to be or to have ceased to be occupier as aforesaid, or not to have been such occupier during the whole period from the twentieth day of *July* in the then last preceding year to the then present time; or if such Clerk of the Union shall have reasonable cause to believe such person not to be entitled to have his name on the Register of Voters then next to be made for such County, or to be dead, as the case may be; and such Copies of Register shall be in the Form, and shall contain the particulars mentioned in the Form (Number 14) in the Schedule (A) to this Act annexed; and such Copies of Register shall be signed by such respective Clerk of the Union, and shall be verified by him as true and correct, according to the best of his belief, by an oath to be made by him before some Justice of the Peace in and for the said County within which such lands are situate, or the County in which the Union Workhouse is situate, and which oath any such Justice is hereby authorized and required to administer, and to certify at the foot of such Copies of Register the taking of such oath; and such Clerk of the Union shall return each such Copy of Register, with all such marginal additions as aforesaid, to the Clerk of the Peace of such respective County wherein such Barony or Division of a Barony is situate, on or before the eighth day of *July* in such year: Provided always, that in case any Barony of a County shall be divided so as to lie in more than one Union, the Clerk of the Peace of such County shall transmit as aforesaid one or more Copies of Register for such Barony to the Clerk of each such Union, together with a list of the Townlands situate in the respective Division of such Barony situate in such Union, who shall deal with such Copy of Register, and the names of the persons contained therein, so far as it relates to the Division of such Barony within his Union, in all respects as in this provision is directed or required in the case of a Barony not so divided.

"§ 20. And be it enacted, That the Clerk of each Poor Law Union wholly or in part within the limits of any County in *Ireland* shall, on or before the eighth day of *July* in every year after the year One Thousand Eight Hundred and Fifty-one, make out, and, together with such Copy of Register for

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each such Barony or Division of a Barony of the County within his Union, transmit to the Clerk of the Peace of the County as aforesaid, a Supplemental List of every male person of full age not already appearing on such Copy of Register, who shall be rated in the then last rate made under the Acts for the more effectual Relief of the destitute Poor in *Ireland* as the occupier of any lands, tenements, or hereditaments situate within such Union, and in such respective Barony, or Division of a Barony, as the case may be, of a net annual value of twelve pounds or upwards—excluding, nevertheless, from such Supplemental List every such occupier who shall not, on or before the first day of *July* in such year, have paid all poor-rates (if any) which shall have become payable by him in respect of such lands, tenements, or hereditaments previously to the first day of *January* then last: and such Clerk of the Union is hereby required, after due inquiry as aforesaid, with the assistance of the respective Collector or Collectors of Poor Rates as aforesaid (which assistance such Collector or Collectors is and are hereby required to give,) to enter objections before the names of persons in such Supplemental List contained, and not entitled to be on the Register next to be made, in like manner, in all respects, and in the like cases, as in the immediately preceding provision directed and required with regard to the Copy of Register of such Barony or Division of a Barony, and the names therein contained: and such Supplemental List shall be in the Form, and shall contain the particulars mentioned in the Form (Number 15) in the Schedule (A) to this Act annexed; and such List shall be signed by such respective Clerk of the Union, and shall be verified by him as true and correct, according to the best of his belief, by an oath to be made by him before some Justice of the Peace in and for the said County within which such lands are situate, or the County in which his respective Union Workhouse is situate, and which oath any such Justice is hereby authorized and required to administer, and to certify at the foot of such List the taking of such oath."

3. With regard to *Cities, Towns, or Boroughs* returning Members to Parliament, you will observe that the 32nd section of the Act requires you to make out and transmit to the Town Clerk, on or before the 8th of July in the present and each succeeding year, a List of Ratepayers under the rate last made at that date, in like manner as such list was required to be made in the first instance in 1850; the terms of this section, to which the attention of Clerks of Unions has been already called in the Circular of 29th August, 1850, are as follows :—

"§ 32. And be it enacted, That the Clerk of every Poor Law Union comprising the whole or any part of any City, Town, or Borough in *Ireland* returning a Member or Members to serve in Parliament, shall,... on or before the eighth day of *July* in every year after One Thousand Eight Hundred and Fifty-one, make out and transmit to the Town Clerk of each such City, Town, or Borough, a list of every male person of full age who shall be rated in the then last rate made under the Acts for the more effectual Relief of the destitute Poor in *Ireland*, as the occupier of any lands, tenements, or hereditaments situate within such City, Town, or Borough, of a net annual value of eight pounds or upwards; and of every such person as last aforesaid who shall be rated in the then last rate made under the said Acts jointly with any other person or persons as the occupier of any such lands, tenements, or hereditaments, situated as aforesaid, of a net annual value of such an amount as when divided by the number of occupiers would give to each such occupier a net annual value of eight pounds or upwards—excluding, nevertheless, from such list every such occupier, and every such joint occupier, who,... in each year after One Thousand Eight Hundred and Fifty-one shall not, on or before the first day of *July* in such year, have paid all poor-rates (if any) which shall have become payable by him in respect of such premises previously,...in any year after One Thousand Eight Hundred and Fifty-one, to the first day of *January* then last; and such lists shall be in the form and shall contain the particulars mentioned in Form (No. 6) in

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the Schedule (B) to this Act annexed; and such lists shall be signed by such respective Clerk of the Union, and shall be verified by him as true and correct, according to the best of his belief, by an oath or declaration to be taken or made by him before some Justice of the Peace acting in and for the said City, Town, or Borough, or the County in which the Union Workhouse is situate, and which oath or declaration any such Justice is hereby authorized and required to take."

4. You will observe that under section 25, any person whose name shall be on the List of Voters for Counties, is empowered to inspect the Rate Books within the periods specified in the section, and to take extracts therefrom, without payment of any fee; and in section 35, like provision is made in regard to any person named on the Lists of Voters for Cities, Towns, or Boroughs, or persons who shall have claimed to have their names inserted in such lists; and you will afford all necessary facilities for such inspection, on application made for the purpose by any such person.

5. Your attention is further requested to the provisions under which Clerks of Unions, or deputies appointed by them for the purpose, are required to attend the Revision Courts, with the Rate Books, or compared copies thereof, and other documents, and to give evidence (sections 46, 48, 49); and Collectors of poor-rates may be required by the Assistant Barrister to attend and give evidence (sec. 50). The Clerks and Collectors may be fined for non-attendance when summoned by the Assistant Barrister (sec 66); and Clerks of Unions, and other Officers, are liable to penalties for neglect of duties in other respects (sec. 67); and are also liable to an action, by any party aggrieved, for breach of duty, whereby a penalty of £100 (sec. 103) may in such case be incurred.

6. The Commissioners forward to you herewith copies of a circular, dated this day, addressed to Collectors of poor-rates, of which you will transmit a copy to each of the Collectors at present appointed in the Union of which you are Clerk, and to each Collector who may be hereafter appointed therein; if the enclosed copies are not sufficient for this purpose, you are requested to apply to this office for any additional number which may be required.

By Order of the Commissioners,

W. Stanley, Secretary.

To the Clerk of each Union.

No. 3.—Parliamentary Voters' Act, 13 & 14 Vic., Cap. 69:—Circular to Collectors of Poor Rates, as to their Duties under the Act.

Poor Law Commission Office, Dublin,
29th May, 1852.

Sir,

1. The Commissioners for administering the Laws for Relief of the Poor in Ireland, desire to direct your attention to those Provisions of the Parliamentary Voters' Act, 13 & 14 Vict., cap. 69, (a copy of which has been forwarded to the Clerk of the Union in which you act as a Collector of Poor Rates,) which impose duties

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upon the Collectors of Rates in the present and future years, and which will require your careful observance.

2. With respect to the *County* Registration, the Commissioners desire to call your attention to the 19th & 20th Sections of the Act, which are as follow:—

"§ 19. And be it enacted, That the Clerk of each Poor Law Union wholly or in part within the limits of any County in *Ireland*, on or before the eighth day of *July* in every year after one thousand eight hundred and fifty-one, shall, after due inquiry, which he is hereby required to make, with the assistance of the respective Collector or Collectors of Poor Rates (which assistance such Collector or Collectors is and are hereby required to give), upon the Copy of the Register of each Barony or Division of a Barony of such County included within such Union, transmitted to him in such year by the Clerk of the Peace of such County, enter objections to the names of persons not entitled to be on the Register then next to be made in manner following: that is to say, such Clerk of the Union shall add, by a stamp or in writing, in the margin for such purpose, the word "objected" or "dead" before the name of any person whose qualification, as stated on such Copy of Register, is as rated occupier of lands, tenements, or hereditaments of the annual value of twelve pounds or upwards, if such person shall not have been rated in the then last Rate made under the Acts for the more effectual Relief of the Destitute Poor in *Ireland*, as the occupier of the same lands, tenements, or hereditaments in such respective Barony, of a net annual value of twelve pounds or upwards—or if such person shall not, on or before the first day of *July* in such year, have paid all Poor Rates (if any) which shall have become payable by him in respect of such lands, tenements, or hereditaments previously to the first day of *January* in such year—or if such Clerk of the Union shall have reasonable cause to believe such person not to be or to have ceased to be occupier as aforesaid, or not to have been such occupier during the whole period from the twentieth day of *July* in the then last preceding year to the then present time—or if such Clerk of the Union shall have reasonable cause to believe such person not to be entitled to have his name on the Register of Voters then next to be made for such County, or to be dead, as the case may be: and such Copies of Register shall be in the form and shall contain the particulars mentioned in the Form (Number 14) in the Schedule (A) to this Act annexed; and such Copies of Register shall be signed by such respective Clerk of the Union, and shall be verified by him as true and correct, according to the best of his belief, by an oath to be made by him before some Justice of the Peace in and for the said County within which such Lands are situate, or the County in which the Union Workhouse is situate, and which oath any such Justice is hereby authorized and required to administer, and to certify at the foot of such Copies of Register the taking of such oath: and such Clerk of the Union shall return each such Copy of Register, with all such marginal additions as aforesaid, to the Clerk of the Peace of such respective County wherein such Barony or Division of a Barony is situate, on or before the eighth day of *July* in such year: Provided always, that in case any Barony of a County shall be divided so as to lie in more than one Union, the Clerk of the Peace of such County shall transmit, as aforesaid, one or more Copies of Register for such Barony to the Clerk of each such Union, together with a list of the Townlands situate in the respective Division of such Barony situate in such Union, who shall deal with such Copy of Register, and the names of the persons contained therein, so far as it relates to the Division of such Barony within his Union, in all respects as in this Provision is directed or required in the case of a Barony not so divided.

"§ 20. And be it enacted, That the Clerk of each Poor Law Union wholly or in part within the limits of any County in *Ireland*, shall, on or before the eighth day of *July* in every year after the year one thousand eight hundred and fifty-one, make out, and, together with such copy of Register for each such Barony or Division of a Barony of the County within his Union, transmit to the Clerk of the Peace of the County as aforesaid, a Supplemental List of every Male Person of full age not already appearing on such Copy of Register, who shall be rated in the then last Rate made under

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the Acts for the more effectual Relief of the Destitute Poor in *Ireland* as the occupier of any lands, tenements, or hereditaments situate within such Union, and in such respective Barony or Division of a Barony, as the case may be, of a net annual value of twelve pounds or upwards—excluding, nevertheless, from such Supplemental List every such occupier who shall not, on or before the first day of *July* in such year, have paid all Poor Rates (if any) which shall have become payable by him in respect of such lands, tenements, or hereditaments previously to the first of *January* then last; and such Clerk of the Union is hereby required, after due inquiry as aforesaid, with the assistance of the respective Collector or Collectors of Poor Rates as aforesaid, (which assistance such Collector or Collectors is and are hereby required to give,) to enter objections before the names of persons in such Supplemental List contained, and not entitled to be on the Register next to be made, in like manner in all respects and in the like cases as in the immediately preceding provision directed and required with regard to the Copy of Register of such Barony or Division of a Barony and the Names therein contained: and such Supplemental List shall be in the form and shall contain the particulars mentioned in the Form (Number 15) in the Schedule (A) to this Act annexed; and such List shall be signed by such respective Clerk of the Union, and shall be verified by him as true and correct, according to the best of his belief, by an oath to be made by him before some Justice of the Peace in and for the said County within which such Lands are situate, or the County in which his respective Union Workhouse is situate, and which oath any such Justice is hereby authorized and required to administer, and to certify at the foot of such List the taking of such oath."

3. You will not fail to render to the Clerk the assistance which you are required by the above sections to afford him in the inquiries which it will be his duty to make under the above quoted provisions of the Act.

4. With respect to *Cities, Towns,* or *Boroughs,* returning a Member or Members to Parliament, it will be your duty, under § 31, to furnish to the Town Clerk of any such City, Town, or Borough in the Union, when required by him to do so, a list of persons who shall not have paid their rates as required by the Act. The section is to the following effect:—

"§ 31. And be it enacted, That the Town Clerk of every such City, Town, or Borough, for his assistance in making out the List of Voters, as hereinafter mentioned, (upon request made by him at any time between the hours of ten of the clock in the forenoon, and four of the clock in the afternoon of any day, except *Sunday*, between the sixteenth day of *June* and the twentieth day of *July* in every year after one thousand eight hundred and fifty-one, to any Collector of Poor Rates, or to any other Officer having the custody of any such Rate or Rate-book), shall have free liberty to inspect the same, and to extract such particulars as may appear to such Town Clerk to be necessary; and every Collector of Poor Rates of premises within such City, Town, or Borough, or Officer having the custody of the Rate-books relating to the same, shall (if required by the Town Clerk) within four days after the first day of *July* in every year, after one thousand eight hundred and fifty-one, make out and deliver to the said Town Clerk a list containing the name and place of abode of every person who shall not have paid, on or before the said first day of *July* in each year after one thousand eight hundred and fifty-one, all such Rates within the Collection of such Collector as aforesaid which shall have become payable by him (if any) in respect of the occupation of any lands, tenements, or hereditaments in such City, Town, or Borough, describing such premises previously, in any succeeding year, to the first day of *January* in such year; and the Town Clerk shall keep the said list, to be perused by any person, without payment of any fee, at any time between the hours of ten of the clock in the forenoon, and four of the clock in the afternoon of any day, except *Sunday*, during the first fourteen days after the List of Voters shall have been published, as hereinafter mentioned."

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5. Your special attention is requested to the provisions of Section 109 of the Act, which requires the attendance of yourself, or a deputy duly appointed by you in writing, at a place in each Barony in your district, (and in like manner in any City, Town, or Borough, returning a Member or Members to Parliament, in your district,) on the four days comprising the three last days of June and the 1st July (exclusive of Sunday) in the present and subsequent years, for the receipt of rates: and you are required to give notice, which notice should be published in the usual places for posting notices in your district, of the time and place of such attendance in each Barony for this purpose. You are also required to make a return to the Clerk of the Union of the names and descriptions of the persons who shall have paid their rates, within two days after the dates referred to. The section of the Act provides as follows, and you will observe that you are liable to a penalty of Ten Pounds for any failure to comply with the requirements of that section, or to render assistance to the Clerk of the Union, under the provisions of the 19th & 20th sections:—

"§ 109. And be it enacted, That the respective Collector of Poor Rates shall attend in person, or by a sufficient Deputy, duly appointed by him by writing, under his hand, at some place in each Barony (of which he shall give public notice) within the Union or part of the Union whereof he is Collector, in each year after one thousand eight hundred and fifty-one, during the first day of *July* (not being *Sunday*) and during the three next preceding days, exclusive of *Sunday*, or if the first day of *July* be *Sunday*, then during the four next preceding days in each such year, for the purpose of giving receipts for Poor Rate to any persons requiring the same, and paying the amount of Poor Rate then payable by them; and the respective Collector of Poor Rate, or a sufficient Deputy for him as aforesaid, shall in like manner attend at a place (of which he shall give public notice), in every such City, Town, or Borough as aforesaid within the Union or part of the Union of which he is Collector (as regards each year after one thousand eight hundred and fifty-one), during the first day of *July* (not being *Sunday*), and during the three next preceding days, exclusive of *Sunday*, or if the first day of *July* be *Sunday*, then during the four next preceding days in each year for the like purpose: and if any such Collector of Poor Rates shall not return to the Clerk of the respective Union the names and descriptions of the persons who shall have paid their Poor Rates, and a statement of the sums respectively paid by them, within the space of two days after the first day of *July* in any year after one thousand eight hundred and fifty-one, or if any such Collector shall neglect or refuse to give his assistance to the Clerk of the respective Union, as by this Act required, in or for the making out the Return or List of Rated Occupiers, or the Copy of the Register in any year, for the purposes of this Act, or shall wilfully, and without reasonable cause give any false information which may lead to the omission of, or the entering of an objection to, the name of any person entitled to be inserted in such list, or to the insertion of the name of any person not entitled to be inserted therein, such Collector shall be liable to a penalty not exceeding ten pounds, to be recovered summarily before any Justice of the Peace, and levied by distress."

6. You will also have to attend the Revision Court, and give evidence when required by the Assistant Barrister, under section 50; and under section 66 you are liable to a penalty for non-attendance when summoned to attend such court.

By Order of the Commissioners,

W. STANLEY, Secretary.

To each Collector of Poor Rates.

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No. 4.—Administration of Relief :—Instructional Letter to Poor Law Inspectors on matters relating thereto.

Poor Law Commission Office, Dublin,
23rd November, 1852.

Sir,

In reference to the District of Unions recently placed under your superintendence, the Commissioners for administering the Laws for Relief of the Poor in Ireland desire me to call your attention to the Circular Letter addressed to Inspectors on the 12th October, 1850, setting forth the views of the Commissioners on certain matters connected with the administration of relief in Workhouses in Ireland.

The views therein set forth are still applicable to the administration of relief in Workhouses in Ireland; and the Commissioners have therefore, again to call your attention to those views, and forward herewith a further copy of the Instructions referred to.

Since the date of that document, the numbers of all classes of applicants for relief have greatly diminished; the proportion which one important class bears to the remainder :—viz., that of children under 15 years of age, is very considerable.

Some of these are the children of inmates of the Workhouse, and may be expected in some cases to leave the Workhouse with their parents, or surviving parent, when a prospect of self-maintenance out of the Workhouse presents itself to the parents. A large part, however, of the whole number of children under 15, consists of orphans and deserted children, and as many of them are likely to remain inmates of the Workhouse until able to maintain themselves by their own exertions, it is of the greatest importance that every thing should be done in reference to this class, by way of education and industrial training, both to prepare them as speedily as possible for the task of self-maintenance out of the Workhouse, and to make them, as far as practicable, useful and independent members of society.

The Commissioners are aware that deserted children are frequently sent for by their parents who have previously emigrated to another country, and that orphans are sometimes, though more rarely, taken from the Workhouse by relations able to support them.

The Commissioners think that facility should be given by the Guardians for the removal of such children from the Workhouse to the care of their natural protectors; but on the other hand it becomes imperatively necessary that the Rate-payers should be protected from a system of desertion of their children by parents, and that the laws which exist to restrain that offence, should be stringently enforced on every practicable occasion.

You will have the goodness to urge these views on the Guardians of the Unions under your superintendence on every fitting opportunity.

The Commissioners wish to receive Reports from you periodically, regarding every Union in your district, relating more particularly to the finances, the collection of the Rates, and condition of the Workhouse and its inmates.

These reports will be independent of any special report you may

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find occasion to make from time to time, on the same or any other subjects; and the Commissioners will expect to receive each such periodical report in about three months from the date of the preceding report; and such reports should comprise statistical information on the various points above alluded to, for which purpose Forms will be supplied.

Your reports, however, are not to be limited to such statistics, but should contain such explanations and observations as may occur to you in reference to each subject.

The Commissioners wish that these reports should be forwarded for each Union in your district in succession, so that they may be received, as nearly as possible, at equal intervals throughout the quarter, one report being received for each Union during each period of three months.

By Order of the Commissioners,

W. STANLEY, Secretary.

To each Inspector.

ENCLOSURE referred to in foregoing Circular.

Poor Law Commission Office, Dublin,
12th October, 1850.

SIR,

The Commissioners for administering the Laws for Relief of the Poor in Ireland having renewed your appointment as Temporary Inspector, and having assigned to you a small District of Unions for superintendence in that capacity, are desirous of addressing you on certain points of duty, with which you are already conversant, but which appear to the Commissioners to be of peculiar prominence and importance at the present time.

The Relief of the Poor being now administered chiefly in the Workhouses, by far the most important of your duties hereafter will relate to the inspection and management of those establishments.

The Commissioners trust it will not be found necessary to increase the present extent of Workhouse accommodation in any Union, with the exception, perhaps, of some Unions which have been recently formed, and in which permanent Workhouses are building or about to be built. One object to be aimed at in all changes of this nature is to reduce, as far as it may be practicable and safe to do so, the number of the auxiliary establishments; for, in direct proportion to the number of separate buildings in occupation, will be found the increase in the cost of management, and in the difficulty of maintaining order and keeping proper checks upon the expenditure.

At the same time, the Commissioners by no means recommend that the Guardians should absolutely give up any part of the Workhouse accommodation now in their possession. Whenever the number of inmates may admit of a reduction in the number of buildings, it will be right to close such of them as can be spared, retaining for the present the power of re-opening them at a future period, if it should be found necessary to do so. The expense of renting

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such spare buildings, and of keeping them in a proper state for occupation, will be more than compensated by the increased security from over-crowding, in the event of a large and sudden increase taking place in the number of applications for relief.

The Commissioners think that advantage should be taken of the present season, when the number of inmates is at the minimum, to thoroughly cleanse and limewash every part of the Workhouse requiring it, and to do all that may still be necessary for the perfect ventilation of the buildings. Whatever other measures in the nature of sanitary precaution may be recommended at any time by the Medical Officer, should be urged on the attention of the Guardians until they are carried out, unless sufficient reasons can be shown to exist for not adopting them.

The next object for attention is the provision of the necessary stocks of bedding and clothing, and nothing can be of greater importance in a sanitary point of view than the exercise of early precaution in this respect. If the Guardians permit themselves to be surprised by a large accession of numbers, without an adequate supply of clothing at their disposal, the newly-admitted inmates, or a portion of them, will have to wear for a time the clothing in which they were admitted, to the detriment of their own health, and at the risk of introducing disease into the house. Another reason for early attention to this point is, that the purchase of materials in due time, may enable the manufacture of the necessary supplies to be accomplished by the manual labour of the inmates themselves, at a considerable saving of expense to the Rate-payers.

Many of the contracts for supply of food are renewable at this period of the year. In reference to these and the contracts for other Workhouse supplies, the Commissioners request that you will use the utmost vigilance in detecting and exposing any infringement of the provisions of the 93rd section of the Irish Poor Relief Act, by any of the Guardians or any Officer of the Union supplying goods, either directly or indirectly, for their own profit. There is much unwillingness on the part of individuals, even when complaining of such abuses, to prosecute for the penalties imposed by the above section; and the Commissioners are desirous of receiving the details of every case of this character which may occur, not merely for the purpose of local interference for the prevention of such abuses, but that they may take advantage of any fitting case to make a public example of offenders by prosecuting for the penalties.

In the supervision of the Workhouses and Auxiliary Workhouses, your attention will be constantly directed to the state of order and cleanliness in the yards, offices, and other premises appurtenant to the Workhouse; the effectual cleansing of the sewers at proper and convenient seasons; the cleanliness and constant ventilation of the dormitories, day-rooms, work-rooms, and other portions of the building occupied by the inmates; the means taken for the proper reception and safe custody of all stores of provisions, bedding, clothing, and other necessaries; the dress, discipline, classification, and industrial employment of the healthy inmates; the proper and sufficient medical and other attendance on sick, aged, or otherwise helpless persons, especially the infants and children of tender years; the

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due observance of the dietary, and the proper distribution of food to all classes; the education and industrial training of the boys and girls; and, finally, the conduct of the several Officers in the discharge of their respective duties.

The chief components in the dietaries now in use are cereal food, with other vegetable produce, and milk. These elements being few and simple, and each used in considerable quantity, it is manifest that any defect in their quality must materially detract from the sufficiency of the dietary in respect of nutriment. You will therefore apply the most scrupulous attention to the quality of all articles of food supplied by the contractors, especially in reference to the provisions of section 92 of the Irish Poor Relief Act, which authorize the Commissioners to "direct the Guardians of any Union to take or institue any proceedings, civil or criminal, against any contractor who shall have violated the terms of any such contract, or who shall have been guilty of any fraud in relation thereto." In any case involving fraud, such as adulteration of the article supplied, or defect in weight, the Commissioners hope to receive from you the fullest possible detail of the facts, as they are prepared, in the event of the Guardians declining to take criminal proceedings, themselves to prosecute the parties offending.

The local executive powers provided for the administration of the Poor Law are vested in the Board of Guardians of each Union; and on the proper exercise of those powers the permanent well-working of the law will, for the most part, depend. You will, therefore, endeavour on all suitable occasions to procure an efficient supervision of the Workhouses, and of the conduct of the Paid Officers in charge of them, by the Board of Guardians themselves; and while affording every assistance you can to promote the salutary exercise of those powers, it is desirable that the Guardians should nevertheless feel the entire weight of that responsibility which really attaches to their proceedings, and how much the welfare of the poor, as well as the interests of the Rate-payers, are dependent on their exertions.

The duties assigned to the Visiting Committee by the 59th Article of the Workhouse Regulations, embrace all the matters above enumerated, and are so defined that their punctual and efficient discharge must insure even the largest establishment against the continuance of any serious abuse; while on the other hand those duties cannot be neglected without betraying the Board of Guardians into a dangerous dependence on the fidelity and vigilance of their Paid Officers, or on the services of the Inspectors, whose supervision cannot be effectual without the co-operation of those in whom are vested the legal powers of local management and control.

The Commissioners desire to add, in conclusion, a few words on the relation in which you stand towards themselves as an Inspector under the Poor Law Acts. The powers vested in you by the 19th and 20th sections of the 10th and 11th Vic., c. 90, are intended to secure a proper administration of the Poor Laws by the local authorities, by enabling you to supply the Commissioners with all requisite information for their interference when necessary, and for the exercise on every fitting occasion of the powers confided to them.

It is not only when under special instructions of the Commis-

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sioners to make inquiry, that you are responsible for the active exercise of those powers, for the purpose of detecting abuse, and of reporting to the Commissioners the misconduct of any parties implicated therein. The prompt and voluntary exercise of those powers will often be more availing for the detection of abuse, than where a formal complaint made by some person to the Commissioners has led them to instruct you to institute an inquiry. They wish you also to understand, that when conducting an inquiry under their directions, you are not bound to confine yourself to the subject-matter of the inquiry so directed; but if new matter of complaint should arise, you are fully at liberty to pursue inquiry into it, at such times and in such manner as you shall find convenient, without waiting for special instruction to do so.

Independently of such special reports as you may have occasion to make to the Commissioners from time to time, they are desirous of receiving from you a report once in each month as to the state of every building used as a Workhouse or Auxiliary Workhouse in your district, and on the general condition of the inmates maintained therein.

I have, &c.,

W. Stanley, Secretary.

To each Temporary Poor Law Inspector.

No. 5.—Mode of conducting Inquiries into Charges preferred against Union Officers:—Instructional Letter to Inspectors thereon.

Poor Law Commission Office, Dublin,
7th January, 1853.

Sir,

The Commissioners for administering the Laws for Relief of the Poor in Ireland, have had their attention called from time to time to difficulties felt by Inspectors in the conduct of inquiries, more especially of inquiries instituted into the truth of charges preferred against the Paid Officers of Unions.

The Commissioners are desirous of leaving a large discretion with their Inspectors as to the mode of conducting such inquiries, but there are some points on which, having already been called on to express their opinion to individual Inspectors, they think it right to make the same views known to the Inspectors generally.

The 19th section of the Statute 10 & 11 Vict. c. 90, defines the limits to which an Inspector's power of inquiring upon oath, or by way of declaration instead of oath, extends, authorizing as it does the exercise of those powers only in relation to some "matter connected with the execution of the laws in force for the relief of the poor in Ireland," and these powers of inquiry, it may be well to observe, are given exclusively to Poor Law Inspectors, and cannot be exercised by Justices of the Peace, or Guardians of Unions.

Under these words a question has sometimes arisen, how far the

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private conduct of officers, or candidates for office, may be made the subject of inquiry by an Inspector, in order to show whether they are fit to continue in office, or to be appointed to office, as the case may be. On such occasions it has been considered that acts of misconduct evidencing unfitness for office, can always be made the subject of inquiry, when they are supposed to have occurred in any relation whatever to the discharge of the official duties of the person complained of.

Thus an alleged act of drunkenness on the part of the Master of a Workhouse, although not occurring in the Workhouse, or on the part of a Relieving Officer, although not on duty at the time, would be thought a proper subject for investigation, because in both these cases the officer becomes physically unfit to discharge important duty which may devolve on him at any moment. It is not however possible to say, as a general rule, that alleged acts of impropriety, immorality, or violence, in the private dealings and intercourse of an officer or candidate for office can be officially inquired into by a Poor Law Inspector, if such acts are supposed to have no relation to the discharge of public duty. At the same time the result of any inquiry which may have been made in Courts of Justice or by other competent authority into acts of private misconduct may properly influence opinion as to the fitness of an officer or candidate for office, and such result should therefore, whenever a question arises thereon, be duly ascertained and reported.

Every act evidencing unfitness for office, which is in any way connected with the discharge of official duty under the Poor Law Acts is beyond doubt a proper subject for inquiry by a Poor Law Inspector. And here it is important to observe, that the probability of inquiry being made into the same acts by other authorized parties will not justify an Inspector in failing to exercise his power of inquiry into those acts, so far as circumstances will permit him to do so.

It has sometimes been supposed that where a Paid Officer has been charged with an act of official misconduct, amounting to misdemeanour or felony, that an Inspector ought to forbear inquiry, lest his proceedings may prejudice the officer on his trial before a jury.

The Commissioners are not prepared, however, when a question has arisen, whether a Paid Officer is to continue in his office, or be removed from it, to permit the powers of inquiry given to them and to their Inspectors to remain in abeyance, and to leave this issue to the decision of some other tribunal. The responsibility of deciding the question of the officer's continuance in office has been expressly confided to the Commissioners, together with ample power to discharge themselves of it effectually, and the Commissioners are not disposed to decline that responsibility in any case. So long therefore as an officer accused of official misconduct of a criminal character is at large, the Commissioners expect their Inspectors to lose no opportunity of ascertaining the truth of the charge, and of exercising his powers of inquiry for that purpose to their fullest extent.

When the officer is actually in the hands of Justice, and thus unable to come forward to defend himself from the charge, or to

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explain his conduct, it may sometimes become necessary for the Commissioners to postpone the inquiry, and to suspend him from his office until he is again at liberty; and the direction of the Commissioners will of course be always applied for, if needed, by the Inspector under special circumstances of this nature.

The time and place for holding an inquiry, and the notice thereof to parties concerned; the summoning of witnesses; the permission to employ advocates or legal advisers; the admission or exclusion of the public press; the admission or exclusion of other parties; the mode of examining the witnesses; these are all matters on which the Inspector will exercise the fullest latitude of discretion, according to the occasion, and according to the circumstances attending the inquiry. As a general rule, the party complaining, (if any one stands in that position,) the party accused, such members of the Board of Guardians of the Union to which the transaction relates, as may wish to attend, will be present, and likewise any other person whom the Inspector may think proper to admit. The Inspector on all such occasions will bear in mind that his main duty is to procure information on which the Commissioners may safely act in the execution of their powers, and he will therefore not permit any impediments to interfere with the making of a full and complete inquiry, nor sacrifice that object to any desire of satisfying the public mind or gratifying private curiosity. He will also remember that he has none of those powers by which Courts of Justice are enabled to control the behaviour of bystanders, and which are often found necessary to the orderly conduct of proceedings to which the public are admitted without reserve.

In the examination of witnesses the Inspector will not allow himself to be restricted by any formal rules, or feel bound to adopt any particular course or line of procedure, except such as may appear to him best calculated to elicit information, and which may be at the same time in accordance with the principles of natural justice, and the dictates of common sense; *the main rule of conduct in this regard being to shut out no information which may assist the Commissioners in arriving at a right conclusion on the circumstances of the case.*

There are two points, however, on which the Commissioners desire to introduce uniformity of practice. These are, in the first place, to take down as correctly as possible the exact words of each witness in the first person; and secondly, to read over his deposition to each witness before he is permitted to sign it.

In cases of doubt, difficulty, or importance, the Inspector will carefully abstain from announcing, in the course of an inquiry into facts, his opinion whether they are, or are not, established by the evidence. Even in his confidential report to the Commissioners he should be very guarded in expressing a decisive opinion as to the result of the inquiry, giving nevertheless in his report a careful summary of the evidence, making such comments as occur to him on the demeanour and credibility of the several witnesses, and supplying the Commissioners, as far as possible, with all the materials for the formation of a right judgment, which his personal conduct of the inquiry may enable him to furnish.

The reasons for maintaining such a reserve are sufficiently obvious.

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If, as not rarely happens, the Commissioners take a different view of the effect of the evidence from that taken by the Inspector who conducted the inquiry, a manifest inconvenience arises from the public record of the Inspector's opinion. Again, if the Commissioners, on the communication of further facts, or from the imperfect state of the inquiry, so far as it has proceeded, or from any other cause, see fit to direct further inquiry into the case, it cannot but be felt that an Inspector who has already committed himself to a foregone conclusion on the subject, has, to a certain extent, incapacitated himself for the conduct of such further inquiry.

Similar reasons exist for an Inspector's abstaining, in a report on any matter of peculiar importance, from expressing a strong and decisive opinion as to the course which he may think the Commissioners ought to pursue. In possessing the Commissioners, as far as lies in his power, with the materials on which their judgment is to be formed, an Inspector will be considered to have discharged his duty; and when recommending for adoption any particular course of action, he will always bear in mind that general views and material considerations may occur to the Commissioners which are not known to him, and by which the Commissioners may find it necessary to be guided in their decision on the particular case under question.

The above remarks will be considered as pointing out a line of official practice which it may be generally expedient to follow, but which may not be applicable in exceptional cases; for example, when the fitness of a Paid Officer or candidate is in question, not in reference to any particular facts or transactions, but in reference to his general qualifications, it is right that the Inspector should express unreservedly his opinion to the Commissioners as derived from his own personal observation of the general conduct of the officer, or the merits of the candidate, as the case may be.—Although it is always felt to be difficult to remove an officer without clear proof of some overt act of incompetence or contumacy, there are occasions on which the Commissioners would promptly act on the Inspector's mere opinion of the habitual conduct and general unfitness of a Paid Officer; and also where individual acts are in question, the Inspector's opinion of the general character and fitness of the officer is of the utmost value.

It is extremely desirable, however, that an Inspector should not, under any circumstances, undertake to negotiate, on his own authority, the resignation of any Union Officer, and especially that he should not endeavour to procure a resignation from any officer by threatening to exercise his powers of inquiry, and to found thereon a report to the Commissioners. The Inspector's assumption in this manner of an authority which resides in the Commissioners, is at all times liable to be followed by inconvenience; and as in nearly all the instances of this nature which have occurred, it has been found necessary to institute subsequent inquiries in relation to the case, it is needless to point out with what disadvantages an Inspector who has already committed himself to a condemnation of the officer's conduct, must enter on a subsequent inquiry into the sufficiency of the grounds which may have existed for his opinion. Besides this,

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it is clearly due to every public officer who may be removed from office, or who may be called on to resign it, that the grounds on which that step is taken, should be openly ascertained and recorded, in order that the means may exist for testing the justice and reasonableness of such a proceeding on the part of the superior authority: while on the other hand the existence of a clear record of those grounds is a most effective and valuable protection to the public service, in the event of public officers, who have been removed or compelled to resign, again offering themselves for public employment.

The Commissioners wish their Inspectors to understand, that in enunciating these general principles for the conduct of inquiries under the Poor Law Acts, the Commissioners are not attempting to give directions applicable to every variety of combination of circumstances which may occur in practice; and they trust that in any case in which an Inspector may think that those principles cannot be applied without inconvenience, he will freely declare his opinion to that effect, and seek from the Commissioners further directions for his guidance under the circumstances of that particular case.

By Order of the Commissioners,
W. Stanley, Secretary.

To each Poor Law Inspector.

No. 6.—Agricultural Training of Workhouse Boys:—Circular to Inspectors thereon.

Poor Law Commission Office, Dublin,
20th January, 1853.

Sir,

I am directed by the Commissioners for administering the Laws for Relief of the Poor in Ireland, to forward for your information a copy of the last Report of the Commissioners of National Education, by which you will observe that the Commissioners of Education are desirous that the number of Workhouse Agricultural Schools in connexion with that Board, now amounting to 16, should be increased.

There are many Unions not included in that number, in which the boys are at present trained in agricultural work, but without assistance from the Commissioners of National Education; and in any case in which the Guardians may desire to receive that assistance, it will be necessary for them to enter on their minutes a resolution to that effect; stating further, that a class of boys is, or will be, taught by the Schoolmaster (or Agriculturist) the theory and practice of agriculture. On the receipt of this resolution there is reason to believe that the Commissioners of Education will provide a free stock of Agricultural Class Books.

The Commissioners of Education will further direct their Agricultural Inspector to visit the school, and should his report be favourable, both as to the state of that portion of the farm cultivated by the boys, as well as to the attention given by the Schoolmaster or Agriculturist to teaching the elementary knowledge of agricul-

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ture, a gratuity, which may be an annual one, will be given to the Teacher by the Education Board, not exceeding £15. Agricultural Schools have, in many Unions, been in successful operation, which are not in connexion with the National Board; but the grant of books, and a premium to the Teacher, will, the Commissioners trust, be found an additional encouragement to the full working of the system, whilst no doubt the practical information of the Agricultural Inspector, as to the best method of farming, will also be valuable.

The Commissioners believe that there are few Workhouses which have not a sufficient quantity of land attached to them to enable the Guardians to set apart a portion for the purpose of training an agricultural class. The crops to be raised would most probably be those requiring the greatest amount of care and spade labour; and should the cultivation of the land by the boys go no further than to raise the various kinds of vegetables required for the use of the inmates, a better system of cultivation of the more useful green crops might probably be introduced into the district.

The agricultural instruction (in Unions where there is no skilled Agriculturist), both in the school-rooms and field, will devolve on the Schoolmaster, who should devote a portion of his time to these objects, without sacrificing the three hours in school prescribed by article 23 of the Workhouse regulations. A difficulty may be raised in carrying out this system, from alleged want of leisure, on the part of the Schoolmaster; but in ordinary instances it has been found sufficient to devote one hour before breakfast, and three before dinner, to literary instruction, and to devote from two to five to the farm.

It has been observed, that where the school-hours have been limited, and the children employed in the open air, they have assumed a stronger and healthier appearance, whilst they have not fallen back in other branches of knowledge. The Commissioners believe it to be of the utmost importance that children who have to live by their labour should be trained to labour early; a boy who has not handled a spade at the age of fourteen, will rarely turn out an active labourer, and that it is, therefore, most desirable that the boys generally should be accustomed to work at the earliest practicable age.

It has been observed, that the success of all benevolent institutions for the education of the children of the poor, at home and on the continent, has, in no small degree, turned on the amount of industrial teaching provided for the children, and that those institutions have been less useful where the chief efforts have been directed to literary attainments. The Guardians should, of course, provide the necessary agricultural implements, suited to the age and strength of the children.

The Commissioners have, therefore, to request that you will take an opportunity of conveying these views to the Boards of Guardians of any Union of your district, in which proper arrangements for agricultural instruction of the boys are not in operation, or in which you may consider the existing arrangements may be improved by adopting the above suggestions.

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It has been represented to the Commissioners, that the minimum amount of nutriment required to be given to class 4, by the Dietary Regulations (article 13 in Workhouse rules), is scarcely sufficient for boys between the ages of 12 and 15, when engaged several hours of the day in active and laborious employment; and the Commissioners have been requested, in some cases, to constitute these boys into a separate class, intermediate to classes 3 and 4, with an additional allowance of food.

On full consideration hereof, the Commissioners have determined not to alter the existing regulations, relating to the dietaries, but they desire to point out that they are prepared, under paragraph No. 10 of those regulations, to entertain any proposal which may be made to them by the Board of Guardians, under the advice of the Medical Officer, to give a somewhat larger allowance of food to boys between the ages of 12 and 15, engaged in agricultural or other industrial training, than to the other children included in class 4.

By Order of the Commissioners,

W. Stanley, Secretary.

To each Poor Law Inspector.

No. 7.—Hiring of Young Persons from Workhouses:—Circular to Boards of Guardians thereon.

Poor Law Commission Office, Dublin,
11th January, 1853.

Sir,

The Commissioners for administering the Laws for Relief of the Poor in Ireland, have observed on the minutes of the proceedings of the Guardians of Unions, which have been recently laid before them, minutes having reference to a circular letter of the Parent Board of Irish Manufacture and Industry, communicating the desire of Messrs. M'Reynolds and Morgan, of Belfast, to be supplied with from 300 to 500 boys to be apprenticed to them as weavers, and proposing that the boys who may be sent from any Union to Belfast for this purpose should be maintained there by the Guardians during the month of trial, and that the Guardians should defray the expense of conveyance of these boys to the place of destination, and also the expense of conducting back such of the boys as may, on trial, be found incompetent.

The Commissioners desire me under these circumstances, to point out that the proposal to send boys to Belfast at the Union expense, and to provide one month's maintenance for them while employed on trial at Belfast, and to convey back again such of them as are found incompetent, cannot be accepted and carried out by a Board of Guardians without an infringement of the 52nd section of the Irish Poor Relief Act, which enacts that no money raised under the authority of that Act, shall be expended for any purpose not expressly provided for therein; and I am further to state that any expense incurred for the purposes above mentioned and charged in the Union Accounts will be liable to disallowance by the Auditor.

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I am at the same time to observe in reference to this proposal, that no security is offered for providing that domestic protection of the boys proposed to be bound as apprentices, which is usually provided in individual cases of apprenticeship, and which would be so necessary to young persons of either sex in a large town like Belfast; and this omission forms, in the opinion of the Commissioners, a serious objection to the Guardians availing themselves of the proposal, if the terms should be in other respects modified hereafter.

The Commissioners take this opportunity of placing before the Board of Guardians their views on hiring out or apprenticing boys or girls who are inmates of the Workhouse.

In the first place it is to be borne in mind that the Guardians have no legal authority to make any contract or engagement of this nature, either by themselves or by any of their officers, except under the provisions of the Merchant Seamen's Act, whereby they are expressly empowered to bind out pauper boys as apprentices to sea service, subject to certain conditions set forth in that Act.

No other description of instrument, whether for the hiring or apprenticing of Workhouse children, ought to be executed either by the Guardians or any of their officers as parties to the same: inasmuch as their execution of the instrument, whatever it may be, can give no additional validity to its contents, and can only create misconception as to the real nature of the document.

It frequently happens that persons are desirous to hire as servants, or to take as apprentices, boys and girls who are inmates of Workhouses, and such engagements, whether made before or after discharge from the Workhouse, must be entered into by the children as free agents, or by their parents for them, as the case may be; the Guardians of the Union not being legally competent to act *in loco parentis* to orphan children, even while resident in the Workhouse.

It follows clearly from this, that after the discharge of the children from the Workhouse, the Guardians of the Union and their Officers have no legal authority to interfere with the contracting parties, whether they be master and servant, or master and apprentice, but that the relations and obligations of those parties towards each other, must be regulated and enforced by the ordinary jurisdiction in such cases.

The responsibility of the Guardians, therefore, in reference to these arrangements is altogether limited to the time which is antecedent to the discharge of the children from the Workhouse; and this consideration leads the Commissioners to urge on their attention the paramount importance of due precaution being used when applications are made to them for children either as servants or apprentices. Instances have been brought under the notice of the Commissioners in which the grossest ill-usage appears to have been practised towards Workhouse children by parties who had been permitted by the Guardians to hire them from the Workhouse; and in which the children have returned to the Workhouse from such service in a lamentable state of emaciation, disease, and filth. It is in the power of the Guardians, so long as the children remain under their care, to decline the application of persons who may not be known to them

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to be reputable parties, and likely to afford to young children taken into their service due support, moral guidance, and domestic protection.

1. The first point, therefore, requiring the attention of the Guardians is the character and social position of the person applying, and on this head the Guardians will not fail to satisfy themselves of such person's eligibility before they permit him to take a child from the Workhouse.

2. The child should be of sufficient age and bodily strength to enter on service, and if an orphan, should be of competent understanding to act as a free agent either in hiring himself as a servant, or binding himself as an apprentice.

3. The Guardians should take care that the terms of the engagement, whatever they may be, are made mutually binding on the parties, and in a manner which may be capable of proof if occasion should arise, so as to provide, as far as possible, against an unnecessary or improper termination of the service, and the consequent return of the child to the Workhouse.

By Order of the Commissioners,
W. Stanley, Secretary.

To the Clerk of each Union.

No. 8.—Hiring of Young Persons from Workhouses:—Circular to Inspectors thereon.

Poor Law Commission Office, Dublin,
11th February, 1853.

Sir,

The attention of the Commissioners for administering the Laws for Relief of the Poor in Ireland, having been drawn to a statement entered on minutes of proceedings of a Board of Guardians, by which it appeared that a practice prevailed of hiring out young persons for a limited time, with the understanding that the persons so hired were to return to the Workhouse at the expiration of their period of service, the Commissioners requested the Inspector in charge of the Union to furnish them with a full report of the way in which the system was carried on.

The Commissioners enclose, for your information, an extract from the report which the Commissioners received in reply, in which the Inspector details the course adopted in the Union referred to, and expresses his approval of the arrangements.

The Commissioners have since stated their inability to concur with the Inspector in thinking the system described in this report satisfactory; and as they think it possible that arrangements of a similar nature may have been made, or may be attempted, in other Unions, they take the opportunity of making known to the Inspectors generally the views which they have expressed in reply to the report.

The objection on which the Commissioners have chiefly dwelt applies to the system of hiring out for limited, and frequently very short, periods of service, after the expiration of which, it appears

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to be part of the arrangement, that the persons so hired should return to the Workhouse. The facility thus created of procuring labour at convenient seasons, and letting the servant return at intervals to the Workhouse, to be maintained until again wanted, may appear to be beneficial to the employers of labour; but if it be so, it is a benefit enjoyed by them at the expense of a public fund. To the labouring classes, not being inmates of Workhouses, the system is obviously fraught with evil and injustice; for if employers of labour resort to the Workhouses to procure it, it is more than probable that they do so, because they can obtain it there at least cost, and because they can there make engagements of the most convenient nature to themselves, as regards the duration of the service: two circumstances which tend most materially to the derangement of the labour market, and to the injury of those who have their own labour to dispose of, as their only means of subsistence.

With regard to the inmates of Workhouses themselves, it is certainly to be desired that they should leave the Workhouse when the opportunity of maintaining themselves and dependents by their own labour, is presented; but it is still more desirable, that when once discharged with that intention, they should remain permanently in employment, and depend on their own means and resources. The Commissioners are, therefore, of opinion that the authorities engaged in the administration of the Poor Law, ought not, in any case, to give countenance to any arrangement in which it is clearly and specifically contemplated, that *a person discharged from the Workhouse should return to it, after a certain period of service.*

The Commissioners consider that the principle above stated applies to the children under fifteen, as well as to adult inmates of the Workhouse; and that it is better that boys and girls should remain to partake of the education and training provided in the Workhouse to the age at which it may be practicable for them to obtain engagements likely to be permanent, than to leave the Workhouse at a very tender age for service and return to it at intervals, when their services may be of less value to their employers.

In conclusion, the Commissioners desire me to refer to the terms of the latter paragraphs of their Circular of the 11th ultimo,* on the subject of hiring and apprenticing children from the Workhouse, in which their views are fully set forth; and to request you will omit no available opportunity of urging those views, and those contained in the present Circular, on Boards of Guardians, for adoption, in your district.

I have &c.,
W. STANLEY, Secretary.

To each Poor Law Inspector.

EXTRACT—with No. 108—M/53.

The maximum wages given those hired out for the half-year—

	s.	d.
For boys from 11 to 13 years old, - -	8	0
" 13 to 15 " - - -	13	0
" 15 to 17 " - - -	15	0

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And the minimum wages—

		s.	d.
For those from 11 to 13	" - - -	5	0
" 13 to 15	" - - -	6	0
" 15 to 17	" - - -	8	0

The maximum wages given to the girls—

For the 1st class of the above age,	- -	7	0
" 2nd "	" - - -	8	6
" 3rd "	" - - -	12	0

And the minimum wages—

For the 1st class,	" - - -	5	0
" 2nd "	" - - -	5	6
" 3rd "	" - - -	8	0

The Register kept by the Workhouse Master shows the date of going to service, the name, age, sex, description of service, period agreed on, amount of wages, name of employer, and residence of same; remarks, as "ran away from service," "turned off," or the like.

The period is, in some instances one year; mostly half a-year, from May to November; in others, three months; in a few, one month.

The Relieving Officer visits each at least quarterly, and enters in a book such remarks as he deems necessary, as "left service," "returned sick," "doing well," &c.

The Guardians' views appear to be to make the boys and girls as useful as circumstances admit, as farm servants, and as servants for respectable mechanics and trades people, and they are hired out to persons who come to the Workhouse to look for them. None under 11 are hired out from this house, it being considered more desirable that up to that age they should have school instructions, and that under it, they are not able to undergo labour. No orphan under 15 is permitted to be hired out until the Master has reported the age and religion of the pauper, and the wages offered, with the name, residence, religion, and calling, of the proposed employer; and they are only hired to persons of their own religious persuasion.

There is no rule as to the period of service, nor with respect to the wages to be had; each case is dealt with according to circumstances; much is left to the discretion of the Master and Matron, with an express injunction that they will not permit them, if possible, to be hired by persons of doubtful character, or to be taken advantage of in their wages.

The majority are out in summer and harvest, herding or watching cattle, and performing other light work. Those under 13 or 14 mostly return to the Workhouse on the approach of winter, generally in November, as they are unable to perform winter farming work, but they are again taken out in spring. Those over 16, if tolerably stout, seldom return to the Workhouse in winter, as at that age they have gained such character that they are able to get permanent employment.

I could perceive that the Guardians object to the children being hired at too small wages, and that they use no coercion in getting them hired. It appears to me that much benefit arises from the arrangements adopted by them—that the children are physically and morally improved, and that the Union expense is lessened.

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In most of the Unions of my district children are hired out, but in none are the arrangements so judicious as in this Union. In some I have thought that the children were too young and too feeble; and in some instances, I have observed that they were coerced to hire, and at very small wages, as they would otherwise be discharged. Occasionally I have had to ask if the child was not too young, or not strong enough, &c., and to suggest that no coercion should be used; but when the pauper is healthy and stout, I never interfere. It occurs to me, that were each Union to adopt the arrangements of this Union, it would be very beneficial.

I annex a return of adults and children hired out of the Workhouse of another Union in the spring of last year. Similar returns can be had from my other houses, should the Commissioners desire them, but in some the data are defective.

No. VI.—Report on Building Operations and Erection of Workhouses in New Unions, by George Wilkinson, Esq., Architect to the Commissioners.

Architect's Department,
Poor Law Commission Office,
2nd May, 1853.

Gentlemen,

I have the honour to submit the following statement of the building operations carried on through your Architect's Department in the several Unions in Ireland, since 1st of May, 1852, the date of a Report contained in the Appendix to the published Annual Report of your Board for 1852.

Particulars of the progress made in providing Workhouses for the 30 new Unions, formed in pursuance of the Poor Law Boundary Commissioners' recommendation, are given up to the 1st of May last year, the date of the Report above stated. At the present time 19 of the Workhouses of the 30 Unions have been finished and occupied, viz.:—Claremorris, Clonakilty, Corrofin, Croom, Dromore West, Glennamaddy, Glin, Killala, Kilmacthomas, Millstreet, Mountbellew, Newport, Oughterard, Portumna, Skull, Strokestown, Thomastown, Tulla, Urlingford.

In 13 out of these 19 Unions last mentioned, the contracts with the respective Contractors have been closed; and their accounts have been adjusted, and, I believe, paid. In the other 6, the building accounts are either not yet made out or examined into.

Of the remaining 11, out of the 30 new Unions, the buildings are now all in progress, and the great majority of them may be expected to be brought to a finish within the present year.

The buildings at Ballyvaghan and the separate building for the children in the Youghal Union, are but recently commenced—the former owing to a succession of obstacles which have created delay, and the latter, viz.:—Youghal Union—owing to the delay in possessing the site.

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With the exception of 5 of the 30 new Unions, the particulars of the fixtures have been all prepared, and their execution agreed for. The custom has been to employ the Workhouse Contractor to execute the fixtures on an approved estimate being obtained; this has been the case in all the Unions but 4, out of the 25 Unions in which their execution has been arranged for. In one instance, the Contractor refused to reduce an estimate considered much too high for me to recommend to your Board; in another, the undertaking was declined; and in two others, the Architect Department were acting in the capacity of builders by carrying on the works by weekly payments.

It is always desirable to have the Building Contractor employed in the execution of the fixtures, paying him at their fair value; and these being works that are not finally determined on till the building is about three-fourths of it executed, the particulars are then prepared; and where the Guardians have been desirous of using steam for cooking, washing, or other purposes, instead of ordinary boilers, the particulars have been prepared accordingly, and contracts obtained for steam apparatus from competent parties.

With regard to the execution of the buildings now in progress, I have little to remark upon, except that at Donaghmore, it has been found necessary, owing to their slow progress, to take up the works, and execute them, under the direction of the Office, by weekly payments and the purchase of materials, in the capacity of a Contractor; and that in the Unions of Mitchelstown and Killadysert, the Contractor has not made the exertions for finishing the buildings which it is considered he ought to have done; and notices have been served upon him, in pursuance of which, under the provisions of the Building Contract, the Clerk of Works has instructions for employing workmen on what is improperly delayed or neglected by the Contractor.

With regard to operations other than those connected with the 30 new Unions, formed by the Poor Law Boundary Commissioners, they have been varied—drawings or specifications for nearly 200 works having passed through the Office, some of them of minor importance, and embracing works for drying-closets, privies, laundries, wash-houses, hot-plates, ovens, stables, additional wards, Fever Hospitals, rooms for Officers, &c. Plans for the new Poorhouse for the Fermoy Union, occasioned by the transfer to the Government of the barrack buildings, at present the Union Workhouse, have also been prepared to meet the Guardians' views, and in accordance with the general plan of the buildings now erecting at Youghal; and working drawings and specifications are now being made for obtaining a contract, for which advertisements have been issued.

The large new Poorhouse for the Clonmel Union, which is erecting to supply the place of the present too limited building—which was formerly the House of Industry—is advancing satisfactorily; and the Guardians are now occupied in the consideration of the details for the fixtures.

In conclusion, I would beg to urge the importance of attending to the repairs of the main buildings of the houses generally. Many of them receive good attention, and are well kept in order by annual

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contracts, but others are greatly neglected; and parts are in a state of decay, from want of attention, and particularly from the want of proper protection by paint; the gangways of the floors are in some houses likely to become rotten very soon, from the practice of frequently flooding with water instead of dry rubbing, and a moderate use of water. The urine tubs, too, at the ends of the floors in some of the dormitories are often found to be used in a way that will require a speedy renewal of that part of the flooring where they are placed.

I have, &c.,

Geo. Wilkinson.

The Poor Law Commissioners, &c., &c.

[Appendix B.

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APPENDIX B.—TABLES.

No. I.—A Return (in pursuance of the 29th Section of the Act 10 Vic., c. 31) of the Expenditure on the Relief of the Poor in each Union in Ireland, for the Year ended 29th September, 1852; and of the Total Numbers Relieved In and Out of the Workhouse in each Union during the same period.

Names of Unions.	Expenditure during the Year ended as above.												Number of Persons relieved during the Year.	
	In-Maintenance.			Out-Relief.			Salaries and Rations of Officers.			All other Expenses.			Total.			In-door.	Out-door.
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.		
Abbeyleix,	2,681	7	3¼	76	6	4½	872	19	11	726	3	6	4,356	17	0¾	1,842	763
Antrim,	1,304	18	9	–			612	6	4	345	16	0	2,263	1	1	675	–
Ardee,	1,824	15	7	–			675	19	9	687	19	8	3,188	15	0	1,991	–
Armagh,	1,028	7	8	–			665	13	7	392	15	2	2,086	16	5	802	–
Athlone,	4,060	15	3¾	–			1,027	9	11	1,317	13	7¾	6,405	18	10½	2,893	–
Athy,	2,735	1	5½	29	12	3	893	0	4	1,378	19	7	5,036	13	7½	2,028	152
Bailieborough,	1,720	5	7	–			660	6	7	750	13	10	3,131	6	0	1,509	–
Ballina,	2,981	0	6	13	11	11½	916	9	10	1,789	1	11½	5,700	4	3	1,974	10
Ballinasloe,	2,568	17	2¾	3	10	0	861	15	6¼	1,062	11	10¾	4,496	14	7¾	1,820	72
Ballinrobe,	3,628	18	0½	4	14	5	1,032	10	5¾	900	10	10¾	5,566	13	10	3,543	60
Ballycastle,	655	13	5	–			410	18	3	208	3	6	1,274	15	2	535	–
Ballymahon,	2,168	3	6¼	2	8	6	632	10	5¼	790	8	6½	3,593	11	0	1,424	13
Ballymena,	842	4	3	–			713	2	2	665	7	0	2,220	13	5	851	–
Ballymoney,	786	7	11	2	12	2	517	11	0	390	15	5	1,697	6	6	513	2
Ballyshannon,	961	12	3	–			393	0	1	206	18	1	1,561	10	5	1,022	–
Ballyvaghan,	1,958	8	10	7	0	10	529	8	8½	1,407	4	10	3,902	3	2½	1,741	120
Balrothery.	2,058	1	7	–			616	16	8	762	19	1	3,437	17	4	1,349	–
Baltinglass,	2,676	16	1½	9	19	3¾	966	14	8¾	1,860	19	2¼	5,514	9	4¼	1,753	10
Banbridge,	1,003	5	8	1	1	11	543	15	9¾	325	6	9¾	1,873	10	2½	772	1
Bandon,	2,169	9	4¾	–			795	3	8¼	628	14	3¾	3,593	7	4¼	2,782	–

[*continued.*

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No. I.—Return of Expenditure and Numbers Relieved in Year ended 29th September, 1852—*continued.*

Names of Unions.	Expenditure during the Year ended as above.															Number of Persons relieved during the Year.	
	In-Maintenance.			Out-Relief.			Salaries and Rations of Officers.			All other Expenses.			Total.			In-door.	Out-door.
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.		
Bantry,	2,746	5	5¾	0	3	1½	821	2	4¾	933	7	7½	4,500	18	7½	3,582	21
Bawnboy,	730	9	1½	2	9	1	419	16	0	155	11	11	1,308	6	1½	468	8
Belfast,	7,720	13	1	–			1,974	6	6	3,136	19	7	12,831	19	2	8,451	–
Belmullet,	2,109	19	6	–			395	5	0	551	16	9	3.057	1	3	1,703	–
Borrisokane,	2,634	13	2¼	–			450	16	11	781	15	8¾	3,867	5	10	1,962	–
Boyle,	2,059	12	8	5	15	4	838	14	9	900	16	11	3.804	19	8	1,224	26
Caherciveen,	4,371	17	10¾	–			1,033	0	2¾	1,497	0	7	6,901	18	8½	4,190	–
Callan,	3,713	6	11½	253	17	10½	833	11	0	1,327	9	4½	6,128	5	2½	4,765	959
Carlow,	6,129	15	7	14	7	3	1,586	2	8½	4,323	19	0¾	12,054	4	7½	6.105	186
Carrickmacross,	2,172	16	9	–			589	12	9	674	17	2½	3,437	6	8½	1,857	–
Carrick-on-Shannon,	1,517	16	6	–			807	11	7	814	10	5	3,139	18	6	1,303	–
Carrick-on-Suir,	3,066	16	0½	11	5	7¼	1,297	1	4½	2,363	11	7½	6,738	14	7¾	3,961	28
Cashel,	9,575	6	6	–			1,586	7	0½	3,391	10	10	14,553	4	4½	9,175	–
Castlebar,	2,492	15	3	–			792	8	0	1,084	8	8	4,369	11	11	2,255	–
Castleblayney,	1,812	9	7¼	–			749	11	10	725	9	5½	3,287	10	10¾	1,329	–
Castlecomer,	812	13	11	904	18	0	410	14	9	400	5	4	2,528	12	0	792	1,346
Castlederg,	329	16	10	–			341	14	2	50	6	10	721	17	10	316	–
Castlerea,	1,580	12	4¾	20	12	0	710	0	8¼	699	0	5½	3,010	5	6½	1,797	226
Castletown,	1,751	17	11	–			466	15	2¾	458	6	3	2,676	19	4¾	1,448	–
Castletowndelvin,	617	6	8¾	–			257	3	6½	280	14	7½	1,155	4	10¾	428	–
Cavan,	2,620	3	0	19	7	2	597	11	3	279	13	4	3,516	14	9	2,109	51
Celbridge,	1,609	2	1¼	4	4	7	480	0	2	1,012	10	9½	3,105	17	7¾	1,069	51
Claremorris,	2,575	2	4¼	21	19	4	827	8	9¾	774	17	6	4,199	8	0	1,868	88
Clifden,	3,532	5	2	3	1	7½	831	19	1	2,575	15	8	6,943	1	6½	2,906	58
Clogheen,	3,335	18	9¼	–			1,155	16	2½	1,403	4	0½	5,894	19	0¼	5,344	–
Clogher,	1,141	9	7	2	1	3	529	3	10	483	13	10½	2,156	8	6½	800	2
Clonakilty,	1,411	7	4¼	–			572	9	5½	700	19	10¾	2,684	16	8½	1,879	–

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Clones,	1,256	4	0½	–			314	8	9	41	6	8	1,611	19	5½	943	–
Clonmel,	8,114	19	1¼	–			1,460	16	11½	3,113	18	2	12,689	14	2¾	7,118	–
Coleraine,	1,126	17	2	–			529	6	4	429	0	3	2,085	3	9	981	–
Cookstown,	723	10	0	1	17	6	446	2	10	173	7	6	1,344	17	10	512	2
Cootehill,	1,631	13	8	–			627	19	10	601	5	6	2,860	19	0	1,445	–
Cork,	12,737	1	2½	–			2,252	3	3	6,936	8	9½	21,925	13	3	25,341	–
Corrofin,	2,134	18	3¼	1	2	3	451	10	7¼	1,500	1	3	4,087	12	4½	1,955	41
Croom,	2,881	8	9¼	–			838	17	7	2,566	9	0	6,286	15	4¼	2,625	–
Dingle,	6,587	11	1	–			1,523	6	6¾	3,055	15	5¾	11,166	13	1½	6,068	–
Donaghmore,	930	16	9¼	5	9	9½	292	8	1	431	18	4½	1,660	13	0¼	714	267
Donegal,	885	15	11½	0	1	0	422	5	9	264	18	0	1,573	0	8½	742	1
Downpatrick,	2,400	16	0	29	13	8	643	4	9	543	7	2	3,617	1	7	1,519	82
Drogheda,	2,358	4	9½	69	6	11½	728	7	3	803	8	6¾	3,959	7	6¾	2,406	818
Dromore, West,	574	6	5	2	15	9	204	9	11¾	778	5	1½	1,559	17	3¼	511	9
Dublin, North,	10,486	3	8¼	–			2,385	7	3½	2,239	4	6¾	16,110	15	6½	7,602	–
Dublin, South,	14,314	16	9¼	268	7	4½	2,522	4	7	4,708	11	5	21,814	0	1¾	9,185	391
Dundalk,	2,050	19	5	0	11	10	646	4	1	1,108	2	3½	3,805	17	7½	1,591	13
Dunfanaghy,	250	5	8	–			236	19	6	175	16	9	663	1	11	296	–
Dungannon,	612	4	2	0	7	0	503	15	0	700	10	6	1,816	16	8	617	7
Dungarvan,	3,503	5	4¾	–			834	0	4	2,164	9	2	6,501	14	10¾	3,987	–
Dunmanway,	902	8	11¼	–			427	14	0	253	16	0	1,583	18	11¼	1,752	–
Dunshaughlin,	1,962	19	5¾	303	7	11¼	758	7	7½	774	18	2	3,799	13	2½	1,466	695
Edenderry,	2,688	9	2½	33	8	4½	1,022	1	4¾	735	6	7¾	4,479	5	7½	2,396	218
Ennis,	7,346	10	5¾	11	12	0½	1,278	1	10¼	2,410	18	2¾	11,047	2	7¼	5,091	325
Enniscorthy,	4,769	16	1¼	–			1,038	11	11	1,499	6	6½	7,307	14	6¾	4,210	–
Enniskillen,	1,610	5	9	–			694	14	9	608	11	9	2,913	12	3	1,202	–
Ennistymon,	6,676	10	11½	–			1,704	6	11	5,090	15	2½	13,471	13	1	4,697	–
Fermoy,	3,099	15	1¾	–			1,003	12	0½	1,517	18	10½	5,621	6	0¾	5,211	–
Galway,	6,988	19	11¾	6	3	11	675	2	11	757	12	3½	8,427	19	1¼	5,830	–
Glennamaddy,	1,019	10	6¾	14	9	8½	378	9	10¼	608	5	1¾	2,020	15	3¼	1,110	179
Glenties,	575	1	7	–			299	0	3	184	17	5	1,058	19	3	843	–
Glin,	3,452	3	6¾	0	0	6	734	1	4¼	980	16	0¼	5,167	1	5¼	3,278	1
Gorey,	3,411	10	0¾	6	5	8	966	7	7	969	2	8	5,353	5	11¾	2,603	13
Gort,	4,285	0	2¼	–			909	19	7¾	1,212	6	0	6,407	5	10	4,198	–

[*continued.*

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No. I.—Return of Expenditure and Numbers Relieved in Year ended 29th September, 1852—*continued.*

Names of Unions.	Expenditure during the Year ended as above.						Number of Persons relieved during the Year.	
	In-Maintenance.	Out-Relief.	Salaries and Rations of Officers.	All other Expenses.	Total.		In-door.	Out-door.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.			
Gortin,	379 6 9	–	307 4 2	138 10 1½	825 1 0½		337	–
Granard,	3,809 8 7½	0 13 2	929 15 3¼	1,208 13 6½	5,948 10 7¼		3,081	20
Inishowen,	933 15 8	0 1 0	334 12 4	342 15 6	1,611 4 6		1,190	4
Kanturk,	5,339 15 8¾	–	1,003 17 10	1,780 8 1¾	8,124 1 8½		6,155	–
Kells,	2,728 18 4¼	1 0 8½	698 15 3	644 17 10	4,073 12 1¾		2,315	28
Kenmare,	5,319 11 1¼	5 1 8	1,086 7 2	1,900 7 8¾	8,311 7 8		4,808	56
Kilkeel,	352 9 5¾	0 2 0	326 11 8	76 2 11¾	755 6 1½		458	1
Kilkenny,	6,153 19 10¼	5 4 11	1,077 0 4½	1,677 0 10	8,913 5 11¾		5,873	69
Killadysert,	4,640 2 7½	109 3 10	850 3 6¼	2,369 12 0¼	7,969 2 0		3,280	390
Killala,	2,624 14 9½	–	542 18 11¾	879 12 5¼	4,047 6 2½		1,429	–
Killarney,	5,404 19 1½	–	1,116 8 7¾	2,424 6 7½	8,945 14 4¾		7,844	–
Kilmacthomas,	974 7 0¼	–	355 13 4	450 15 2	1,780 15 6¼		1,076	–
Kilmallock,	8,405 2 5½	25 7 8½	1,848 3 2	4,485 13 0½	14,764 6 4½		8,431	397
Kilrush,	9,737 4 7¼	6 7 3½	1,752 13 10	3,540 3 8	15,036 9 4¾		6,877	199
Kinsale,	2,009 8 1½	–	585 3 3	597 3 5	3,191 14 9½		3,505	–
Larne,	1,037 13 9	–	544 13 9	550 6 8	2,132 14 2		651	–
Letterkenny,	518 11 0	–	295 10 5½	199 9 6½	1,013 11 0		414	–
Limerick,	14,167 3 3	7 13 6½	2,023 11 0	4,108 19 2¼	20,307 6 11¾		14,646	291
Lisburn,	1,253 5 0¼	2 7 6	502 12 1¼	536 4 2¾	2,294 8 10¼		1,069	5
Lismore,	2,917 18 10	–	758 10 1¾	1,332 5 2	5,008 14 1¾		2,591	–
Lisnaskea,	915 10 3	–	440 3 0	404 18 11	1,760 12 2		751	–
Listowel,	6,231 14 8	–	1,218 16 5	3,488 8 5	10,938 19 6		7,119	–
Londonderry,	1,829 15 4	–	685 1 11	1,168 12 2	3,683 9 5		2,236	–
Longford,	3,659 9 1	12 1 2¾	508 9 9½	1,375 16 4¼	5,555 16 5½		3,091	69
Loughrea,	2,830 15 8¾	–	765 9 2	699 17 6¾	4,296 2 5½		2,760	–
Lowtherstown,	488 15 10	–	311 11 7	155 0 4	955 7 9		566	–
Lurgan,	1,447 16 2	–	579 19 9	1,500 14 7	3,528 10 6		1,620	–

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Macroom,	3,028	9	7	–			500	13	9½	522	11	5½	4,051	14	10	4,033	–
Magherafelt,	723	13	11½	–			514	11	2½	244	15	11½	1,483	1	1½	480	–
Mallow,	3,122	0	0½	–			948	8	6½	1,452	2	4	5,522	10	11	6,089	–
Manorhamilton,	921	11	7½	–			467	5	4	399	13	5	1,788	10	4½	817	–
Midleton,	5,103	1	1¼	–			955	10	2	736	17	8½	6,795	8	11¾	6,621	–
Milford,	613	13	8	1	12	3	373	14	5	172	1	2	1,161	1	6	513	4
Millstreet,	3,838	19	4	–			511	0	9	1,832	5	2	6,182	5	3	5,695	–
Mitchelstown,	3,731	4	10¼	–			747	18	8¾	1,948	19	11¼	6,428	3	6¼	5,311	–
Mohill,	1,869	13	5¼	–			761	18	6½	373	12	3	3,005	4	2¾	1,140	–
Monaghan,	1,156	16	0	–			619	13	5	214	0	4	1,990	9	9	796	–
Mount Bellew,	1,773	10	9¾	13	15	10½	649	16	9	1,789	0	0½	4,226	3	5¾	1,126	140
Mountmelick,	3,446	0	6¾	8	17	11	1,087	15	2½	1,321	17	1¾	5,864	10	10	3,568	314
Mullingar,	4,612	9	2½	–			1,135	17	5½	1,175	5	5¾	6,923	12	1½	2,879	–
Naas,	3,875	7	7	17	19	11	710	19	7¾	1,231	3	9¼	5,835	10	11	2,586	60
Navan,	3,222	17	8¼	46	4	1	699	12	5	1,328	7	10	5,297	2	0¼	2,528	159
Nenagh,	8,105	15	5	11	13	0½	1,471	6	6¼	3,173	5	3	12,762	0	2¾	6,684	249
Newcastle,	6,738	14	4	1,463	13	6	1,569	6	10¾	5,766	19	4¼	15,538	14	1	8,897	1,262
Newport,	2,299	9	2½	11	17	10	562	17	0¾	1,054	12	3	3,928	16	4	1,523	27
New Ross,	6,620	16	3	303	18	5	1,205	11	2½	1,923	4	2½	10,053	10	1	6,034	670
Newry,	1,738	2	6	4	18	5	754	0	5	278	14	10	2,775	16	2	1,630	39
Newtownards,	1,664	12	7	–			603	5	9	306	11	2	2,574	9	6	1,401	–
Newtownlimavady,	987	7	3	–			532	5	3	229	14	10	1,749	7	4	994	–
Oldcastle,	2,784	7	8½	0	2	0	658	4	11½	751	17	6½	4,194	12	2½	2,081	6
Omagh,	1,474	11	4	1	11	3	573	11	0	404	3	11	2,453	17	6	1,457	3
Oughterard,	2,796	15	5½	4	14	6½	455	5	0	448	11	11½	3,705	6	11½	2,285	120
Parsonstown,	3,276	10	0¼	–			956	15	7	1,527	1	2¼	5,760	6	9½	3,676	–
Portumna,	1,540	13	1¼	13	9	0	538	18	9½	616	18	7¾	2,709	19	6½	1,441	265
Rathdown,	2,539	9	10½	4	7	5	973	3	5½	911	14	8¾	4,428	15	5¾	2,837	91
Rathdrum,	2,758	16	1¾	37	6	5¼	1,001	9	5½	1,346	19	7¾	5,144	11	8¼	2,194	288
Rathkeale,	4,832	15	7	0	4	9	1,323	11	4	3,988	10	6½	10,145	2	2½	5,333	4
Roscommon,	3,522	2	5¾	22	0	5	1,127	3	5	2,425	16	2	7,097	2	5¾	2,834	90
Roscrea,	3,000	1	1¼	12	12	11	730	18	5	1,065	11	4	4,809	3	9¼	3,011	409
Scariff,	4,723	11	0¼	–			748	14	2	2,994	10	7	8,466	15	9¼	2,790	–
Shillelagh,	1,840	11	6¼	–			658	3	10¾	498	4	2½	2,996	19	7½	1,432	–

[*continued.*

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No. I.—Return of Expenditure and Numbers Relieved in Year ended 29th September, 1852—*continued.*

Names of Unions.	Expenditure during the Year ended as above.						Number of Persons relieved during the Year.	
	In-Maintenance.	Out-Relief.	Salaries and Rations of Officers.	All other Expenses.	Total.		In-door.	Out-door.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.			
Skibbereen,	4,700 17 4¾	–	992 13 11	2,205 15 5	7,899 6 8¾		5,919	–
Skull,	1,379 11 7	–	477 10 10	1,298 6 0	3,155 8 5		1,649	–
Sligo,	2,880 9 0	8 5 1½	918 5 4	2,752 5 2	6,559 4 7½		3,248	10
Strabane,	1,229 3 2	5 17 10	580 4 11	306 10 8	2,121 16 7		1,075	21
Stranorlar,	546 5 8½	–	403 6 8	134 14 0	1,084 6 4½		690	–
Strokestown,	2,809 7 4¼	1 13 0	800 4 1½	1,372 9 8½	4,983 14 2½		2,016	32
Swineford,	1,464 9 1½	11 18 2	627 8 5½	676 14 5½	2,780 10 2½		1,084	40
Thomastown,	2,859 14 11	66 5 0½	702 13 6½	883 14 3½	4,512 7 9½		2,229	296
Thurles,	4,911 3 11½	–	1,197 13 0¾	2,325 10 7	8,434 7 7¼		7,244	–
Tipperary,	7,625 19 6	–	1,537 10 1	3,446 11 8	12,610 1 3		8,202	–
Tobercurry,	505 5 6½	2 19 8	256 1 2	290 12 8½	1,054 19 1		333	33
Tralee,	10,542 11 2	–	1,666 13 11½	4,152 9 1	16,361 14 2½		9,095	–
Trim,	2,072 0 0¼	78 8 10¼	704 14 10½	1,154 19 2½	4,010 2 11½		3,028	175
Tuam,	3,869 16 6	6 15 6½	1,100 12 8¾	1,303 6 8½	6,280 11 5¾		3,669	97
Tulla,	4,340 7 11	3 19 0	791 10 6	1,327 9 0	6,463 6 5		3,565	194
Tullamore,	4,902 14 0	341 1 4½	1,201 6 8	1,362 15 1½	7,807 17 2		4,783	665
Urlingford,	2,577 5 5	32 8 9	701 11 2	914 7 0½	4,225 12 4½		1,859	234
Waterford,	7,940 10 7	10 19 8½	1,498 8 10	2,610 3 8¼	12,060 2 9¾		9,589	42
Westport,	3,166 12 0½	16 11 11	802 16 5	1,759 15 2	5,745 15 6½		3,184	27
Wexford,	4,440 7 2¾	3 18 0	1,420 5 11½	1,197 14 8½	7,062 5 10¾		4,525	1
Youghal,	3,946 7 9½	–	1,342 19 5	1,663 17 10	6,953 5 0½		6,039	–
Total (163 Unions),	517,445 6 5	4,917 7 9	133,752 9 11¼	214,955 7 6¼	871,070 11 7½*		504,864	14,911

* This sum of £871,070 11*s.* 7½*d.* is the total expenditure for the relief of the poor, during the year ended 29th September, 1852, by the Poor Law Unions of Ireland, as now constituted. Payments were, however, made during the year, on account of expenses incurred by certain Unions previously to the alteration of their boundaries in the years 1849, 1850 and 1851, and which had not been previously brought into the accounts, amounting, according to the Clerks of Unions' Returns, to £12,197 6*s.* 3¼*d.*, making a total expenditure during the year ended 29th September, 1852, of £883,267 17*s.* 10¾*d.*

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Abstract of Union Accounts for Half-year ended 29th September, [illegible]

I.—Abstract of Audit of Union Accounts for the Half-year ended 29th September [illegible]

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No. III.—Summary of Audited Union Accounts for the Half-year ended 29th September 1862—continued.

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

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Abstract of Union Accounts for Half-year ended 29th September, 1869.

No. 10.—Summary of Audited Union Accounts by the ... ended 29th September, 1870—*continued.*

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No. IV.—Summaries of Tables Nos. II. and III., showing the Total Receipts, Expenditure, and Balances, for the Half-years ended 25th March and 29th September, 1852, respectively.

1.—Summary of Table No. II.:—Half-year ended 25th March, 1852:—163 Unions.

Dr.	£ s. d.	£ s. d.	*Cr.*	£ s. d.	£ s. d.
To balances in favour of Electoral Divisions at the close of previous half-year,	—	51,212 13 3¼	By balances against Electoral Divisions at the close of previous half-year,	—	579,047 5 10¾
„ Amount of poor-rate collected and lodged during the half-year ended 25th March, 1852,	700,040 7 5½		„ In-maintenance and Clothing of Electoral Division Paupers during half-year ended 25th March, 1852,	226,792 14 5	
„ Amount of repayment of relief by way of loan,	55 10 6½		„ Ditto, of Union Paupers,	31,711 4 0	
„ Amount of other receipts,	50,018 2 4	750,114 0 4	„ Out-door relief, maintenance of Electoral Division Paupers, during the above period,	2,265 13 10	
			„ Ditto, of Union Paupers,	124 17 2¼	
			„ Amount expended for Medical Relief, on Out-door Paupers,	1,130 18 7	
			„ Relief by way of Loan,	3 12 4	262,029 0 4¼
			„ Establishment expenses,	147,274 7 0	
			„ Repayment of workhouse loans,	1,500 0 0	
			„ Vaccination expenses,	774 7 7	
			„ Valuation expenses,	3,336 16 7	
			„ Amount of Collectors' poundage,	15,642 9 6½	
			„ Emigration expenses,	1,649 10 11	
			„ Amount of Emigration Loan repaid, and interest thereon,	21 19 7	
			„ Funerals, election, law, and other expenses,	8,970 9 1½	179,230 0 3¾
			„ Amount reserved on account of Rate-in-Aid,	39,508 8 1¾	
			„ Amount repaid under Loans & Annuities' Act, 13 Vic., c. 14,	117,512 7 4½	
			„ Expenses under Medical Charities' Act, 14 & 15 Vic., c. 68,	3,502 12 11½	160,523 8 5
„ Balances against Electoral Divisions at the close of this half-year,	—	463,248 3 0¾	„ Balances in favour of Electoral Divisions at close of this half-year,	—	83,745 1 7¾
Total,	—	1,264,574 16 7½	Total,	—	1,264,574 16 7½

2.—Summary of Table No. III.:—Half-year ended 29th Sept., 1852:—163 Unions.

Dr.	£ s. d.	£ s. d.	*Cr.*	£ s. d.	£ s. d.
To balances in favour of Electoral Divisions at the close of previous half-year,	—	83,745 1 7¾	By balances against Electoral Divisions at the close of previous half-year,	—	459,652 7 8¼
„ Amount of poor-rate collected and lodged during the half-year ended 29th September, 1852,	376,339 2 11¾		„ In-maintenance and Clothing of Electoral Division Paupers during half year ended 29th September, 1852,	226,956 16 5¾	
„ Amount of repayment of relief by way of loan,	513 11 8		„ Ditto of Union Paupers,	31,933 6 4¾	
„ Amount raised by rate or borrowed for emigration purposes,	4,115 0 4		„ Out-door relief, maintenance of Electoral Division Paupers during the above period,	2,403 9 6½	
„ Amount of other receipts,	52,790 15 2½	433,818 10 2	„ Ditto of Union Paupers,	118 7 2¼	
			„ Amount expended for Medical Relief on Out-door Paupers,	60 18 5	
			„ Relief by way of Loan,	3 0 10	261,489 18 9¾
			„ Establishment expenses,	129,880 15 7½	
			„ Repayment of workhouse loans,	755 4 0	
			„ Vaccination expenses,	134 1 6	
			„ Valuation expenses,	1,639 3 4	
			„ Amount of Collectors' poundage	14,665 9 9½	
			„ Emigration expenses,	12,391 11 0½	
			„ Ditto Loan repaid,	160 2 1	
			„ Funerals, election, law, and other expenses,	9,033 18 3¾	168,265 5 7¾
			„ Amount reserved on account of Rate-in-Aid,	5,098 3 6	
			„ Amount repaid under Loans & Annuities' Act, 12 Vic., c. 14,	44,699 6 11¼	
			„ Expenses under Medical Charities' Act, 14 & 15 Vic., c. 68,	32,170 11 9	81,878 2 2¼
„ Balances against Electoral Divisions at the close of this half-year,	—	510,493 15 4½	„ Balances in favour of Electoral Divisions at close of this half-year,	—	56,771 13 3
Total,	—	1,028,057 7 2	Total,	—	1,028,057 7 2

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No. V.—Table showing the Particulars included under the head of Establish-
Unions, for the Half-year ended

Names of Unions.	Salaries and Rations of Officers.			Repairs, Improvements, and additional Buildings.			Furniture, Utensils, and Implements of Work.			Proportion of Fuel, &c., debited to Establishment.			Printing, Stationery, Advertising, and Postage.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Abbeyleix,	297	18	1	268	18	10	72	10	5	6	1	10	24	10	3
Antrim,	290	2	0	34	18	8	4	0	3	16	18	9	53	15	0
Ardee,	366	9	4	37	18	9	80	18	11	20	0	0	38	4	0
Armagh,	331	13	1	66	5	4	20	5	6	21	11	8	38	18	3
Athlone,	602	12	6	190	7	10	13	4	8	28	2	7	44	14	11
Athy,	445	17	6	27	5	3	158	0	6	4	0	0	84	12	9
Bailieborough,	334	17	7	90	15	0	40	19	1	23	15	7	22	8	3
Ballina,	429	16	3	151	12	5	74	9	10½	3	0	0	30	11	2
Ballinasloe,	444	19	2¼	45	13	2	11	13	2	20	6	10	61	17	4
Ballinrobe,	499	5	2¾	96	14	4½	48	1	4	6	3	10	55	13	5
Ballycastle,	196	2	0	43	19	11	13	3	0	5	1	5	22	6	10
Ballymahon,	292	4	7½	87	12	9	75	16	7¾	18	7	6¾	55	5	5
Ballymena,	364	5	5	116	12	6	185	7	7	18	13	11	31	9	1
Ballymoney,	258	0	4	65	13	11	21	19	0	13	0	0	24	14	5
Ballyshannon,	192	2	8	30	7	2	13	14	3	1	5	6	5	13	9
Ballyvaghan,	276	4	7¼	204	18	7	177	5	3	0	8	2	122	3	9
Balrothery,	323	7	6	56	18	3	69	11	1	6	4	9	42	13	3
Baltinglass,	459	13	1	58	4	2	43	12	4	7	17	8½	34	3	6
Banbridge,	300	0	3¼	51	7	9	15	18	9	12	0	0	18	13	8
Bandon,	369	17	1¼	30	4	11¼	15	18	8½	2	13	11¾	65	5	6¾
Bantry,	378	9	6	50	12	8	16	10	1	17	15	5½	14	3	11
Bawnboy,	247	1	2	12	17	10	7	14	7	1	8	2	5	19	2
Belfast,	870	3	0	356	9	10	344	16	4	43	19	0	154	13	1
Belmullet,	196	15	0	43	0	6	39	2	4	4	12	7	31	10	0
Borrisokane,	218	18	0	44	1	7	54	18	7	13	3	9	57	18	11
Boyle,	420	11	7	138	0	8	21	19	5	3	15	0	35	3	1
Caherciveen,	531	0	9¼	522	0	3	95	16	8	2	16	0	28	16	3
Callan,	407	15	0	116	14	6	60	3	1	15	4	6	68	5	6
Carlow,	785	15	6	147	13	2	246	6	5	35	10	2	160	5	4
Carrickmacross,	286	11	4½	92	2	1	86	19	9	19	10	0	43	14	11
Carrick-on-Shannon,	231	12	2	57	4	0	95	10	4	16	8	3	26	5	1
Carrick-on-Suir,	617	10	9¼	505	6	9	39	4	10	23	5	3½	112	5	2
Cashel,	848	12	7¾	271	18	7	265	0	6	93	17	4½	125	15	10
Castlebar,	414	17	0	203	1	6	34	2	4	10	10	6	27	4	0
Castleblayney,	518	1	10	87	14	0	60	10	10	11	10	0	36	18	7
Castlecomer,	207	13	10½	18	0	1½	28	18	7½	3	8	6	22	1	9
Castlederg,	169	18	4	14	8	10	6	16	10	2	2	8	8	4	4
Castlerea,	330	6	9	147	9	6¼	11	2	3¾	7	9	0¼	50	6	9½
Castletown,	218	13	0	85	0	2	29	8	8	12	19	1	2	10	3
Castletowndelvin,	121	12	5½	12	19	8½	8	13	2¼	3	16	4½	43	11	5
Cavan,	372	1	7	63	6	5	33	9	9	1	17	6	19	16	11
Celbridge,	239	16	9	318	12	8	28	7	11	–			20	3	4
Claremorris,	483	15	1½	1	10	2	27	11	10	–			60	16	7½
Clifden,	450	14	7	1,046	2	8	101	13	6½	10	18	6	68	11	6
Clogheen,	562	18	11½	149	0	4	90	4	9½	31	10	1	23	13	4
Clogher,	277	17	3¼	156	8	5	62	10	4	1	0	0	36	5	8
Clonakilty,	314	9	2¾	15	1	8¾	176	9	10	9	11	0	70	19	6¼
Clones,	244	13	10	85	4	9	43	6	0	2	15	6	18	18	0
Clonmel,	711	16	11	115	16	7	124	6	11	27	7	4	73	16	5
Coleraine,	264	9	7	69	19	6	11	6	1	17	0	8	48	10	11
Cookstown,	198	12	4	1	0	0	6	1	2	17	0	3¾	31	16	4
Cootehill,	334	19	4	112	6	3	8	14	7	25	0	6	47	11	4
Cork,	1,140	14	0	2,948	12	0	216	3	9	53	18	4	215	15	3
Corrofin,	231	19	7¾	282	14	10	121	15	6	2	8	0	123	3	10
Croom,	442	7	11	297	8	0	69	10	6	–			171	3	1

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MENT CHARGES in the Summary (Table No. II.) of the Audited Accounts of 25th MARCH, 1852.

Drugs and Medical or Surgical Appliances.			Rent.			Insurance.			Other Charges.			Amount debited to Establishment.			Credits Deducted.			Amount of Establishment Charges apportioned.		
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
2	10	6	19	9	5½	9	5	6	7	16	0	709	0	10½	108	5	0	600	15	10½
22	6	2	38	14	8	6	0	6	85	7	4	552	3	4	160	13	4	391	10	0
38	3	0	40	12	2	1	0	0	9	10	3	632	16	5	17	4	4	615	12	1
1	6	3	5	0	0	–			21	14	4	506	14	5	70	14	8	435	19	9
79	13	4	147	5	0	6	13	4	4	2	1	1,116	16	3	0	15	1	1,116	1	2
76	0	7	56	10	10	–			13	18	11½	866	6	4½	100	2	4½	766	4	0
42	17	5	184	10	0	–			16	3	3	756	6	2	56	6	2	700	0	0
–			228	5	4	–			2	3	6	919	18	6½	17	6	6	902	12	0½
26	16	4	105	12	8	8	9	8	27	5	5	752	13	9¼	31	13	1	721	0	8¼
26	12	10	13	16	11	5	5	9	42	12	2½	794	5	10¾	38	5	10	756	0	0¾
23	4	0	8	4	3	–			6	17	6	318	18	11	52	6	0	266	12	11
17	15	0¾	100	7	6¼	6	14	9¾	28	0	7½	682	4	11¾	122	7	4¼	559	17	7½
36	15	5	2	10	0	6	0	0	1	13	0	763	6	11	116	9	3	646	17	8
13	19	5	2	0	0	7	10	0	–			406	17	1	56	14	0	350	3	1
1	1	0	12	17	6	–			12	15	6	269	17	4	–			269	17	4
39	3	8	212	15	7	1	0	0	31	13	11	1,065	13	6¼	0	2	6	1,065	11	0¼
38	2	8	33	3	5	5	12	6	0	4	0	575	17	5	54	15	9	521	1	8
39	9	11	35	7	9	7	14	3	11	3	9	697	6	5½	29	10	7	667	15	10½
13	6	2	11	12	2	–			39	9	3½	462	8	0¾	101	1	8	361	6	4¾
0	19	2	134	15	1	3	18	1¼	33	7	4¼	657	0	0	41	9	9	615	10	3
2	19	9	69	1	2	3	13	1	15	19	7¼	569	5	2¾	15	12	5½	553	12	9¼
15	17	7	13	17	3	1	16	6	5	6	7	311	18	10	10	9	11	301	8	11
243	17	3	29	3	5	5	10	0	131	13	9	2,180	5	8	175	12	4	2,004	13	4
29	9	0	63	0	0	–			2	8	0	409	17	5	1	10	0	408	7	5
33	0	10	71	3	5	4	0	5	2	18	0	500	3	6	6	15	1	493	8	5
64	13	4	21	8	6	9	18	9	39	16	8	755	7	0	34	3	9	721	3	3
–			185	5	0	1	14	6	47	6	9	1,414	16	2¼	4	16	9	1,409	19	5½
65	1	11	85	17	3½	1	12	5½	11	13	9½	832	8	0½	1	1	0	831	7	0½
106	1	6	227	9	10	16	2	6	25	1	0	1,750	5	5	84	19	7¾	1,665	5	9¼
47	13	4½	9	3	1	8	10	9	4	8	11	598	14	3	26	0	0	572	14	3
–			26	12	11	7	2	6	3	0	0	463	15	3	3	0	8	460	14	7
162	2	1	145	8	3	21	17	6	15	18	6	1,642	19	1¾	18	17	0	1,624	2	1¾
60	19	1	460	14	10	3	13	6	131	16	11	2,262	9	3¼	80	16	0¼	2,181	13	3
–			80	7	6	11	14	3	14	13	4	796	10	5	7	5	6	789	4	11
50	8	1	–			8	18	0	4	10	1	778	11	5	34	15	3	743	16	2
15	8	7½	29	1	6½	1	12	2½	21	18	11	348	4	2	6	17	4	341	6	10
13	10	0	3	9	6	2	5	0	67	11	8	288	7	2	70	7	2	218	0	0
20	3	4¼	54	13	1¾	5	15	1½	20	2	10¾	647	8	11	30	9	2¾	616	19	8¼
26	5	5	6	4	8	8	0	9	11	8	8¾	400	10	8¾	–			400	10	8¾
3	0	9	6	18	5	0	14	0½	8	18	11¾	210	5	4	2	1	1	208	4	3
28	1	11	58	2	6	1	9	7	16	18	8	595	4	10	110	15	11	484	8	11
22	5	7	–			–			11	7	10	640	14	1	–			640	14	1
12	12	1	62	2	1	–			10	0	0	658	7	11	–			658	7	11
–			148	16	10½	–			42	1	10	1,868	19	6	7	8	3	1,861	11	3
0	5	4	76	5	4	1	16	0	163	6	10	1,099	1	0	123	0	7¾	976	0	4¼
19	1	2	0	15	2	5	9	3	10	1	3	569	8	6¾	36	4	1	533	4	5¼
22	9	11	96	2	7	4	9	1¾	10	3	7¾	719	16	7¼	35	0	8	684	15	11¼
15	19	5	21	7	0	5	0	0	5	6	3	442	10	9	166	18	9	275	12	0
19	16	0	86	16	10	8	10	0	2	10	0	1,170	17	0	–			1,170	17	0
8	19	7	12	16	7	0	5	9	10	3	8	443	12	4	142	2	0	301	10	4
0	16	10	60	16	11	1	1	0	19	19	8	337	4	6¾	16	6	3¾	320	18	3
42	1	3	25	0	0	–			2	0	9	597	14	0	24	3	9	573	10	3
353	3	4	327	4	1	36	5	0	49	14	6	5,341	10	3	76	1	7	5,265	8	8
25	15	7	180	19	10	2	8	4	15	9	2	986	14	8¾	0	8	7	986	6	1¾
6	11	8	210	13	4	–			28	2	2	1,225	16	8	–			1,225	16	8

[*continued.*

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No. V.—Table showing the Particulars included under the head of Establish-
Unions, for the Half-year ended

Names of Unions.	Salaries and Rations of Officers.			Repairs, Improvements, and additional Buildings.			Furniture, Utensils, and Implements of Work.			Proportion of Fuel, &c., debited to Establishment.			Printing, Stationery, Advertising, and Postage.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Dingle,	913	18	2½	794	19	10	46	19	2	27	9	5	85	3	8½
Donaghmore,	147	1	5	15	1	11	33	4	0½	7	6	8	29	10	8½
Donegal,	236	1	11	76	11	3	5	11	7	–			18	13	5
Downpatrick,	331	9	1	108	5	8	69	9	8	–			35	18	8
Drogheda,	369	15	1	32	2	3	14	7	6	10	8	3	36	18	4
Dromore, West,	95	15	11	16	11	2	176	8	5	3	6	10	24	3	5½
Dublin, North,	1,190	13	4	383	12	10	228	12	9	182	9	4	141	7	11
Dublin, South,	1,427	5	9	766	15	0	316	9	4	26	7	0	144	7	6
Dundalk,	311	9	1	186	17	2	68	0	8	7	2	7	17	12	1
Dunfanaghy,	112	19	2	8	15	3	17	12	0	8	9	2	5	16	4
Dungannon,	244	10	0	39	1	4	12	2	8	9	2	0	29	13	0
Dungarvan,	232	9	9	773	1	7	32	10	6	23	17	0	30	15	3
Dunmanway,	255	8	5	48	11	7	6	7	0	11	9	7	32	17	2
Dunshaughlin,	375	14	2½	106	11	11	82	3	6	2	0	10	40	4	9
Edenderry,	465	12	0	140	6	7	57	19	0	–			64	17	5
Ennis,	629	14	5¼	317	18	11	142	15	0½	–			104	16	2
Enniscorthy,	571	1	5	271	9	3	144	7	3	3	18	11	85	17	3
Enniskillen,	348	17	11	90	6	1	25	12	9	12	9	8	21	3	0
Ennistymon,	1,469	17	6	1,113	17	10	486	16	9	3	16	3	385	19	6
Fermoy,	502	2	3½	82	14	9	108	5	2	17	4	9	86	19	6
Galway,	575	8	7	289	19	2	29	6	9	23	17	0½	18	6	4
Glennamaddy,	196	3	3¾	22	8	2¼	52	13	2	7	11	6¼	69	2	3¼
Glenties,	135	5	6	22	14	9	9	3	10	2	6	4	17	15	9
Glin,	425	9	11¼	95	0	3	28	9	10	17	18	7½	33	3	0
Gorey,	493	17	3	210	11	2	22	13	11	21	12	8	35	11	10
Gort,	447	12	9	189	12	10	51	10	5½	27	11	1¼	43	12	0
Gortin,	130	1	5	6	11	1	10	0	1	3	2	1	6	6	5½
Granard,	462	18	3	461	7	1	23	12	11	3	5	0	16	0	3
Inishowen,	298	3	8	22	2	1	17	16	0	11	11	3	43	19	1
Kanturk,	405	3	4¼	129	1	10	131	12	4	38	16	10	77	2	11
Kells,	353	7	8	28	18	4	78	11	7	22	16	2	34	7	8
Kenmare,	516	13	11	227	18	9¾	27	7	10	13	5	5	34	17	10
Kilkeel,	164	3	3	7	5	7½	3	0	8	6	1	9	20	5	8
Kilkenny,	536	16	1	242	2	5½	128	13	1½	17	19	8	51	13	11½
Killadysert,	450	2	5	309	6	6	126	12	2	1	10	0	29	4	0
Killala,	274	9	5¾	100	13	10	97	18	1½	–			34	3	1
Killarney,	565	15	6½	139	0	5	121	17	8	46	3	6	60	6	8
Kilmacthomas,	159	3	5	42	14	0	13	10	11	7	0	7	33	13	5
Kilmallock,	811	11	2	1,213	14	0	167	3	2	49	11	9	195	19	8
Kilrush,	693	12	2	491	18	11	227	16	1	–			41	16	3
Kinsale,	313	17	1¼	230	19	7	20	19	11	1	4	0	35	16	2
Larne,	274	5	8	129	8	5	29	13	10	1	2	11	32	2	0
Letterkenny,	183	6	6½	40	9	11	12	7	5	13	18	4½	37	13	11
Limerick,	1,047	0	0	695	0	10¼	69	4	1	30	0	0	236	2	5
Lisburn,	247	7	1¼	62	3	4	9	0	5	18	9	10¾	45	12	5
Lismore,	431	9	10¾	195	3	2	103	19	11	14	0	8	36	1	9
Lisnaskea,	185	6	8	58	11	7	23	5	11	2	5	0	40	12	1
Listowel,	553	9	6	459	8	9	43	10	9	20	15	3	70	16	9
Londonderry,	357	1	11	65	4	1	26	12	1	12	17	4	30	16	9
Longford,	129	2	6¾	211	14	10½	92	12	11¼	26	18	7½	14	15	6
Loughrea,	379	14	1	50	3	4	40	16	1½	1	7	7	30	11	4½
Lowtherstown,	145	6	10	28	1	0	0	16	5	10	10	0	12	12	9
Lurgan,	289	6	8	36	10	6	29	3	1	19	1	11	54	10	7
Macroom,	314	16	4	17	8	0½	13	14	7	8	6	8	60	4	9
Magherafelt,	247	16	11	31	4	1	15	0	4	25	5	5	23	17	11

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MENT CHARGES in the Summary (Table No. II.) of the Audited Accounts of 25th MARCH, 1852—*continued.*

Drugs and Medical or Surgical Appliances.			Rent.			Insurance.			Other Charges.			Amount debited to Establishment.			Credits Deducted.			Amount of Establishment Charges apportioned.		
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
9	7	3	437	2	11	32	17	6	18	8	11	2,366	6	11	6	7	2	2,359	19	9
15	1	2½	22	12	1¾	2	4	9	7	17	7¾	280	0	6	20	2	0½	259	18	5½
14	9	3	–				–		12	4	4	363	11	9	45	4	11	318	6	10
24	9	10	–			11	11	6	5	19	0	587	3	5	57	16	0	529	7	5
42	16	10	16	7	3	6	18	0	9	8	4	539	1	10	21	17	5¾	517	4	4¼
3	0	6	33	9	9		–		8	2	9	360	18	9½	4	5	1	356	13	8½
149	18	3	86	5	6	2	6	0	77	19	1	2,443	5	0	28	12	0	2,414	13	0
231	5	11	287	9	11	0	3	0	26	4	11	3,226	8	4	22	6	3	3,204	2	1
–			9	10	0	0	15	0	11	12	2	612	18	9	28	19	6	583	19	3
0	3	9	–				–		1	0	1	154	15	9	11	7	4	143	8	5
8	14	7	–			0	7	6	8	6	10	351	17	11	7	17	11	344	0	0
1	8	4	183	12	5	2	7	3	20	10	6	1,300	12	7	0	10	10	1,300	1	9
45	19	0	0	2	11	8	15	0	6	19	0	416	9	8	–			416	9	8
12	13	9	19	1	0	4	19	0	32	1	6	675	10	5½	2	12	6	672	17	11½
–			4	5	0	6	0	0	40	19	6	779	19	6	75	17	4½	704	2	1½
61	11	6	619	17	1½	5	4	7	99	14	2	1,981	11	11¼	170	15	2¾	1,810	16	8½
62	0	9	145	13	3	12	15	0	292	14	5	1,589	17	6	222	19	6	1,366	18	0
23	6	4	2	10	8	11	10	10	14	8	10	550	6	1	59	4	2	491	1	11
191	4	1	925	18	2		–		86	2	4	4,663	12	5	–			4,663	12	5
60	17	10	177	6	9	5	0	0	51	5	6	1,091	16	6½	9	14	0	1,082	2	6½
–			192	0	0	18	6	3	29	4	0	1,176	8	1½	569	4	11	607	3	2½
6	15	2¾	80	10	1¼	2	12	0½	16	10	4	454	6	2	15	2	5	439	3	9
–			10	0	0	8	19	3	17	2	4	223	7	9	9	19	0	213	8	9
33	9	10	174	11	1½	0	6	0	18	12	11	827	1	6¼	2	1	7	824	19	11¼
42	17	4	37	18	10		–		31	19	0	897	2	0	102	17	5	794	4	7
26	0	5½	107	7	8	22	15	11	15	15	2½	931	18	4¾	10	12	11	921	5	5¾
–			–				–		1	5	4	157	6	5½	7	2	6	150	3	11½
10	16	10	84	4	4	8	12	6	44	16	9½	1,115	13	11½	6	4	7	1,109	9	4½
2	0	0	–			4	0	0	8	5	5	407	17	6	2	4	3	405	13	3
60	0	0	264	4	0	12	9	7	69	15	8½	1,188	6	6¾	46	2	11	1,142	3	7¾
63	12	2	37	3	0		–		3	4	10	622	1	5	26	12	1	595	9	4
2	7	10	254	12	5	9	18	0	4	5	0	1,091	7	0¾		–		1,091	7	0¾
7	18	3	3	1	6½		–		16	1	8½	227	18	5½	59	6	9¾	168	11	7¾
53	18	5½	97	3	1½	8	9	0½	109	4	1½	1,246	0	0½	34	14	4	1,211	5	8½
25	17	9	144	16	9	0	8	0	34	3	3	1,122	0	10	3	2	5	1,118	18	5
1	1	0	88	10	10	4	8	3	41	18	2¾	643	2	10		–		643	2	10
–			437	19	11	12	4	0	56	13	3	1,440	0	11½	61	19	7	1,378	1	4½
7	7	4	40	12	11	0	11	6	8	11	2	313	5	3	24	12	3	288	13	0
101	10	0	564	9	3	17	8	0	131	0	6	3,252	7	6	95	16	8	3,156	10	10
95	16	9	317	15	7	16	2	6	85	16	11¼	1,970	15	2¼	31	4	11	1,939	10	3¼
16	9	10	31	13	9		–		11	19	0	662	19	4¼	28	9	8	634	9	8¼
12	1	1	23	13	0	6	12	0	11	15	7	520	14	6	96	5	6	424	9	0
18	9	8	0	3	11		–		8	14	10	315	4	7	6	3	8	309	0	11
51	0	1	177	10	2	32	14	3	95	3	1	2,433	14	11¼	164	7	5	2,269	7	6¼
26	17	3	1	10	8	8	16	6	48	7	8	468	5	3	113	6	0	354	19	3
9	6	10	62	4	0	5	17	6	4	8	0	862	11	8¾	77	17	0	784	14	8¾
2	12	0	–			6	3	0	49	15	0	368	11	3	4	2	1	364	9	2
1	10	1	250	4	7	21	7	6	65	16	3	1,486	19	5	1	11	0	1,485	8	5
27	10	8	–				–		15	13	10	535	16	8	78	19	1	456	17	7
11	11	2¼	65	7	3¾	8	19	0¾	51	13	4½	612	15	5¼	20	17	5¾	591	17	11½
26	5	3	139	17	2		–		34	4	11	702	19	10	63	18	10	639	1	0
5	4	10	0	8	6	6	9	3	5	13	11	215	3	6	9	7	6	205	16	0
22	19	0	21	12	8		–		12	14	9	485	19	2	24	19	2	461	0	0
1	7	3	77	14	3	6	17	6	0	13	6	501	2	10½	4	11	6½	496	11	4
18	9	3	19	4	5	0	9	9	11	3	10	392	11	11	137	17	8	254	14	3

[*continued.*

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No. V.—Table showing the Particulars included under the head of Establish- Unions, for the Half-year ended

Names of Unions.	Salaries and Rations of Officers.			Repairs, Improvements, and additional Buildings.			Furniture, Utensils, and Implements of Work.			Proportion of Fuel, &c., debited to Establishment.			Printing, Stationery, Advertising, and Postage.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Mallow,	473	10	11½	446	11	0	33	15	6	10	2	2½	47	1	9
Manorhamilton,	227	15	4	62	13	6	57	19	1		–		14	1	10
Midleton,	330	19	2	96	18	5	43	3	9½	15	8	2	23	9	11
Milford,	186	17	1	6	17	0	6	10	8	8	9	0	28	17	9
Millstreet,	320	15	7¼	849	9	4	96	12	11	12	8	3	129	6	8
Mitchelstown,	362	10	7	433	15	11	175	3	8½	27	15	11¼	64	11	3
Mohill,	368	5	8	27	8	6	29	0	5	4	7	6	24	13	6
Monaghan,	314	18	10	22	12	1	14	1	7	20	9	6	21	12	9
Mount Bellew,	252	12	11	508	13	10	20	16	7	10	3	5	68	13	0
Mountmelick,	537	10	0½	188	6	4	35	12	11½	5	0	0	62	9	8
Mullingar,	549	9	2½	50	2	2	108	4	5¼	44	1	6	48	0	0
Naas,	346	3	2¼	129	3	11	162	12	11	18	11	8¼	39	11	4
Navau,	388	18	5	672	6	6	149	9	5	7	10	9	32	2	8
Nenagh,	1,209	14	7½	141	2	10½	262	15	7½	36	1	6	223	4	8
Newcastle,	824	18	5¾	622	13	2	264	9	2		–		95	1	4
Newport,	265	15	8¾	48	10	9½	29	17	6½	14	16	8	47	9	1½
New Ross,	606	19	3	453	12	7	204	9	5	18	7	8	74	10	6
Newry,	357	5	1	54	8	8	70	9	3	15	6	3	31	13	4
Newtownards,	298	8	11½	64	12	3	25	4	2	10	0	0	24	11	0½
Newtownlimavady,	271	6	7	37	16	7		–		13	18	6	34	5	7
Oldcastle,	324	18	10½	109	17	9½	39	14	6½	4	13	11½	42	13	10
Omagh,	285	3	4	61	2	5	85	19	6	22	19	4	43	17	9
Oughterard,	229	11	1	53	2	8	117	2	5	5	16	8	1	5	0
Parsonstown,	477	7	2¼	245	7	2	158	12	4	15	12	0	123	5	8
Portumna,	284	3	7	20	9	11	15	17	2½	6	4	3¾	73	12	0½
Rathdown,	482	4	1	127	9	9	42	13	0	5	0	0	190	17	0
Rathdrum,	515	1	5	152	18	5	55	19	4	5	6	6	58	14	9
Rathkeale,	662	7	0	590	4	1	297	1	2½	32	14	11	36	7	1
Roscommon,	569	10	8	155	16	9	81	2	11	1	15	6	50	16	9
Roscrea,	356	2	6	92	0	8	127	2	1½	13	2	6	33	8	9
Scariff,	349	9	4½	555	6	3	140	12	3	19	16	11½	8	12	5
Shillelagh,	323	12	3	14	13	8	57	17	4½	15	13	4	40	5	4
Skibbereen,	510	6	1	278	6	9	78	4	3	8	16	0	188	8	0
Skull,	184	13	10	286	10	9	122	12	6	12	12	8	18	6	3
Sligo,	560	1	6	151	1	2	187	1	0	14	13	2	101	16	0
Strabane,	301	11	3	65	18	3	26	9	6	1	5	2	35	1	10
Stranorlar,	201	16	11	23	13	4	15	4	9	3	10	5	13	3	3
Strokestown,	413	5	3½	46	17	5	43	3	9	1	12	1½	68	1	9
Swineford,	330	17	2½	42	17	8½	67	15	2	11	9	0	96	19	10
Thomastown,	351	6	4	45	8	0½	49	2	8½	12	11	10½	50	1	10½
Thurles,	652	7	5	379	14	0	133	14	6	18	0	11	127	11	0
Tipperary,	787	15	3	656	18	6	133	15	2	23	6	2	35	0	5
Tobercurry,	136	2	0½	20	4	10	12	14	3	3	0	5	59	1	3
Tralee,	974	2	2½	367	6	3	163	8	5	21	6	0½	82	9	5
Trim,	342	6	9	234	3	4	60	16	10	64	4	10	33	13	4
Tuam,	481	11	10½	56	0	0¾	54	19	7	15	16	11	12	14	3
Tulla,	404	11	1	214	7	2	59	13	8	10	18	7	73	16	7
Tullamore,	524	2	1	448	14	10	26	14	0		–		59	7	4
Urlingford,	342	9	6½	47	17	0	73	1	10	14	16	8	44	0	5½
Waterford,	732	12	1	404	15	11	142	13	0	22	12	0	91	12	1
Westport,	438	6	4	55	3	0	11	5	0	9	11	0	50	2	1
Wexford,	711	11	10¾	176	10	10	103	8	9	15	0	10¼	87	7	3
Youghal,	536	10	2	137	14	6	44	17	11	11	13	0	99	1	8
Total,	68,068	13	2	33,521	3	9½	12,429	1	7¼	2,402	18	11¼	9,314	0	3¾

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MENT CHARGES in the Summary (Table No. II.) of the Audited Accounts of 25th MARCH, 1852—*continued.*

Drugs and Medical or Surgical Appliances.			Rent.			Insurance.			Other Charges.			Amount debited to Establishment.			Credits Deducted.			Amount of Establishment Charges apportioned.		
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
117	17	10	181	18	5	1	13	0	25	11	7	1,338	2	3	118	3	1	1,219	19	2
	–			–		3	15	0	0	9	4	366	14	1	18	5	3	348	8	10
0	11	7	36	8	0	2	15	6	10	19	2	560	13	8½	39	17	2	520	16	6½
	–			–		0	16	0	5	10	9	243	18	3	9	1	9	234	16	6
64	0	3	167	15	2	6	4	6	67	17	11	1,714	10	7¼	0	13	11	1,713	16	8¼
1	1	0	79	19	2	2	1	10	59	9	0	1,206	8	4¼		–		1,206	8	4¾
89	10	0	68	19	8	7	17	1	18	16	3½	638	18	7½	96	10	7	542	8	0½
18	5	8	6	18	6	5	18	3	4	8	5	429	5	7	86	12	6	342	13	1
13	8	2	60	6	4	4	4	10	17	9	2	956	8	3	15	16	7	940	11	8
63	8	3½	79	7	10		–		19	11	2	991	6	3½	15	7	3	975	19	0½
18	7	6	77	7	1	13	16	11½	20	16	3	930	5	1¼	4	4	1	926	1	0¼
34	2	4	35	14	4	0	19	6	18	7	5	785	6	7½	21	0	2¾	764	6	4¾
19	14	7	28	0	0	14	16	5	18	4	3	1,331	3	0	116	3	8	1,214	19	4
75	9	3	465	8	5		–		141	19	0	2,555	15	11½	145	17	9	2,409	18	2½
23	10	2	340	11	7		–		99	15	0	2,270	18	10¾	31	8	3¼	2,239	10	7½
17	5	1½	113	13	9	4	12	0	12	10	10	554	11	6¼	12	4	5	542	7	1¼
16	8	6	206	18	9	8	15	7	27	13	8	1,617	15	11	29	11	8	1,588	4	3
13	14	8	1	7	11	0	18	0	62	16	4	607	19	6	203	1	3	404	18	3
46	8	10½	12	0	3		–		17	4	3	498	9	9½	89	18	2	408	11	7½
2	4	0	39	0	0	4	5	0	82	10	4	485	6	7	248	6	9	236	19	10
	–		12	10	1	0	12	4½	22	13	8	557	15	1½	16	18	3	540	16	10½
17	9	4	51	0	11	8	6	6	76	14	6	652	13	7	117	13	3	535	0	4
29	1	2		–		5	15	6	20	16	7	462	11	1		–		462	11	1
45	9	10	65	5	0		–		32	8	9	1,163	7	11¼	102	2	1	1,061	5	10¼
8	15	1	81	14	4½	1	2	0	13	2	7	505	1	1¼	0	9	6	504	11	7¼
1	1	0	2	15	0	0	18	0	32	0	0	884	17	10	109	1	0½	775	16	9½
23	1	4	12	10	0		–		6	4	7¾	829	16	4¾	5	1	6	824	14	10¾
82	3	0	176	8	11½	2	8	3	11	7	9	1,891	2	3	2	6	4	1,888	15	11
46	3	7	212	2	3		–		26	5	9	1,143	14	2		–		1,143	14	2
45	3	7½	67	16	5¼	6	14	3	16	4	3¾	757	15	2	58	19	1½	698	16	0½
	–		92	9	9	1	4	5	54	2	5½	1,221	13	10½	23	6	7	1,198	7	3½
24	14	7	0	12	2½	1	12	6	3	17	10	482	19	1	41	12	1	441	7	0
75	6	0	308	1	7	3	4	11	20	19	4	1,471	12	11	27	7	2	1,444	5	9
39	12	0	147	7	11	5	18	0	6	8	0	824	1	11		–		824	1	11
62	17	1	216	5	2		–		276	10	6	1,570	5	7	17	11	9	1,552	13	10
12	3	7	73	12	9	10	9	6		–		526	11	10	125	2	6	401	9	4
1	1	0		–			–		27	1	7	285	11	3	46	9	2	239	2	1
47	16	0	139	10	7		–		25	10	8	785	17	7	44	1	3	741	16	4
	–		66	15	8	7	18	7½	11	2	7	635	15	9½	28	19	7½	606	16	2
18	4	5½	78	8	9½	3	17	8½	39	14	9½	648	16	7	20	15	10	628	0	9
	–		173	15	4	11	2	7	2	16	5	1,499	2	2	35	0	4	1,464	1	10
59	14	0	377	4	9	3	0	3	126	1	8	2,202	16	2	48	3	3	2,154	12	11
4	16	10	30	3	4	0	17	7½	15	7	2½	282	7	9½	4	12	6	277	15	3½
164	1	1½	1058	17	2	34	4	0	57	10	7	2,923	5	2½	133	15	10	2,789	9	4½
32	15	4	8	5	0	8	18	0	10	3	5	795	6	10	7	15	10	787	11	0
	–		175	2	10	10	5	1	30	2	0	836	12	7¼	73	14	3	762	18	4¼
22	2	0	157	19	7	5	0	9	86	6	3	1,034	15	8	26	1	8	1,008	14	0
15	15	7	100	1	2	3	4	3	69	4	5	1,247	3	8	45	16	1½	1,201	7	6½
21	16	0½	50	2	1	4	16	5	47	0	3	646	0	3½	68	18	5	577	1	10½
50	9	6	109	7	2	2	3	9	44	0	1	1,600	5	7	22	13	5	1,577	12	2
29	5	7	213	3	7	3	10	0	31	10	2	841	16	9	10	2	0	831	14	9
61	17	8	74	12	9		–		12	7	4¾	1,242	17	4¾	77	14	2½	1,165	3	2¼
46	2	10	177	18	3	3	15	0	17	9	3	1,075	2	7	3	1	0	1,072	1	7
5,554	13	11	17,643	15	4	866	12	1	5,389	6	6	155,190	5	7½	7,915	18	7½	147,274	7	0

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No. VI.—Table showing the Particulars included under the head of Establish-
Unions, for the Half-year ended

Names of Unions.	Salaries and Rations of Officers.			Repairs, Improvements, and additional Buildings.			Furniture, Utensils, and Implements of Work.			Proportion of Fuel, &c., debited to Establishment.			Printing, Stationery, Advertising, and Postage.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Abbeyleix,	575	1	10	56	13	9	40	16	3½	5	10	6	20	7	6
Antrim,	322	4	4	32	3	5	17	12	5	9	19	0	29	19	7
Ardee,	309	10	5	82	4	4	134	16	1	20	0	0	36	19	1
Armagh,	334	0	6	65	19	9	14	7	7	19	1	1	57	5	2
Athlone,	424	17	5	58	6	8	47	19	1	14	13	8¼	68	14	0
Athy,	447	2	10	433	4	1	43	19	9		–		23	9	2
Bailieborough,	325	9	0	118	0	2	15	18	2	3	5	6	71	15	2
Ballina,	486	13	7	471	6	2	69	0	10	9	8	0	98	0	8
Ballinasloe,	416	16	4	195	10	10	23	13	9	19	12	7¾	74	4	5
Ballinrobe,	533	5	3	93	19	9¾	56	7	6½		–		37	6	10
Ballyeastle,	214	16	3	53	8	5	6	17	6	2	17	5	32	7	6
Ballymahon,	340	5	10	57	0	0	58	6	3½	9	7	0¾	91	15	6
Ballymena,	348	16	9	105	15	10	60	6	5	15	13	0	53	5	7
Ballymoney,	259	10	8	52	12	6	11	18	1	9	6	0	14	14	0
Ballyshannon,	200	17	5	38	17	10	11	10	10	1	3	5	5	6	9
Ballyvaghan,	253	4	1¼	284	17	9½	104	12	5		–		33	11	0
Balrothery,	293	9	2	67	14	9	35	9	6	6	2	4	48	0	4
Baltinglass,	507	1	7¾	78	1	6	77	0	6	4	12	10¾	55	6	5
Banbridge,	243	15	6½	56	6	4	8	7	10	10	17	7¾	64	5	7
Bandon,	425	6	7	34	18	4	17	13	8	5	9	4	57	2	0
Bantry,	442	12	10¾	135	6	2½	135	18	10	11	14	0¾	13	3	9½
Bawnboy,	172	14	10	13	9	5	1	17	5	1	1	10	6	5	1
Belfast,	1,104	3	6	426	2	11	187	16	5	29	0	1	153	11	9
Belmullet,	198	10	0	46	7	0	32	3	2	3	17	2	20	2	0
Borrisokane,	231	18	11	24	12	11	42	1	9	10	11	8¾	44	5	2
Boyle,	418	3	2	86	4	5	24	2	5	2	0	6	81	12	5
Cahereiveen,	501	19	5½	93	2	8	28	9	6	3	11	6	57	15	11
Callan,	425	16	0	182	8	8	30	16	3	20	2	0	57	2	7
Carlow,	800	7	2½	119	6	4	117	15	9	31	10	7½	135	10	11
Carriekmaeross,	303	1	4½	63	5	9	50	4	3	24	17	5	59	9	10
Carrick-on-Shannon,	575	19	5	86	2	6	74	6	9	10	10	6	80	10	2
Carrick-on-Suir,	679	10	7¼	106	19	7	53	4	10	21	12	4¼	112	2	2
Cashel,	737	14	4¾	183	15	0	253	2	8	77	16	6¾	146	4	7
Castlebar,	377	11	0	103	10	5	52	18	10	7	12	10	40	10	8
Castleblayney,	231	10	0	104	14	0	45	0	0	12	0	0	41	9	11
Castlecomer,	203	0	10½	19	0	2	17	15	4	2	14	8	18	0	1½
Castlederg,	171	15	10	3	15	6	5	11	6	2	17	1	7	19	11
Castlerea,	379	13	11½	35	10	0		–		6	7	10½	72	5	6¾
Castletown,	248	2	2¼	51	4	3	42	0	11¼	5	1	8	32	14	9
Castletowndelvin,	135	11	1	8	10	10	7	10	9	1	10	9	25	11	1½
Cavan,	225	9	8	50	8	6	11	9	10	1	4	6	14	19	7
Celbridge,	240	3	5	72	12	1	60	3	7		–		59	18	0
Claremorris,	343	13	8¾	199	17	10	84	14	10½		–		93	0	7
Clifden,	381	4	6	193	17	5	61	9	2	15	13	7	92	10	1
Clogheen,	592	17	3	129	4	9	183	9	2	24	2	1	85	11	11
Clogher,	251	6	6¾	68	0	10	29	7	1	1	0	0	45	9	6
Clonakilty,	258	0	2¾	82	15	6½	69	12	6	7	12	4¾	29	11	11
Clones,	69	14	11	30	7	11	18	15	3	0	10	0	15	0	6
Clonmel,	749	0	0½	213	3	7½	83	17	5	35	8	2½	70	0	5
Coleraine,	264	16	9	104	16	2	11	15	8	14	12	7	22	13	8
Cookstown,	247	10	6	15	8	0	21	17	1	17	1	2	15	17	8
Cootehill,	293	0	6	179	7	7	5	13	6	20	1	10	23	11	1
Cork,	1,111	9	3	797	18	10½	193	15	0	37	14	6	124	10	6
Corrofin,	219	10	11½	391	3	2	141	12	2½	1	16	6	36	2	3
Croom,	396	9	8	105	11	10	12	12	11		–		15	13	5

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MENT CHARGES in the Summary (Table No. III.) of the Audited Accounts of 29th SEPTEMBER, 1852.

Drugs and Medical or Surgical Appliances.			Rent.			Insurance.			Other Charges.			Amount debited to Establishment.			Credits Deducted.			Amount of Establishment Charges apportioned.		
£	s.	d.	£	s.	d.	£	s	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
	–		57	0	0		–		72	2	1	827	11	11½	16	15	0	810	16	11½
21	8	1	13	2	8		–		44	7	7	490	17	1	64	13	8	426	3	5
35	8	2		–		12	13	6	6	9	0	638	0	7	39	10	3	598	10	4
9	6	3		–		11	8	6	11	4	0	522	12	10	13	9	11	509	2	11
1	13	10	1	12	2		–		8	2	1½	625	18	11¾	23	5	1	602	13	10¾
33	10	0	36	19	10	7	14	0	41	18	11	1,067	18	7	48	14	9	1,019	3	10
6	10	3	5	10	0	13	12	0	15	7	7	575	7	10	24	12	3	550	15	7
107	19	6	44	5	0	18	5	10	11	8	2	1,316	7	9	2	0	3	1,314	7	6
32	0	0	108	16	1	0	15	0	10	13	4	882	2	4¾	3	0	2	879	2	2¾
14	9	0½	11	15	2	10	18	6	14	12	9	772	14	10¼	34	16	6¼	737	18	4½
2	15	1	0	18	5	4	3	2	0	12	5½	318	16	2½	39	6	10½	279	9	4
33	19	11	95	1	3	0	6	4	14	1	5½	700	3	7¾	4	6	8	695	16	11¾
26	9	6	19	16	8	1	10	0	10	14	7	642	8	4	44	16	11	597	11	5
8	17	11	2	0	0	0	12	6		–		359	11	8	15	3	10	344	7	10
	–		12	17	6	2	5	0	3	10	3	276	9	0	71	6	7	205	2	5
13	3	1	40	6	10	1	12	9	27	17	8	759	5	7¾	2	13	11	756	11	8¾
68	7	3	33	3	5		–		0	7	0	552	13	9	41	4	4½	511	9	4½
34	1	11	6	5	0	8	7	0	17	3	3	788	0	1½	6	19	8	781	0	5½
14	1	1	10	11	8	9	5	0	11	0	2	428	10	10¼	51	16	7½	376	14	2¾
3	8	4	26	8	4		–		5	9	6	575	16	1		–		575	16	1
6	8	11½	69	5	7	10	8	9	6	8	10	831	7	11	1	11	3	829	16	8
1	2	10	2	18	10	1	12	6	8	17	10	210	0	7	2	8	0	207	12	7
246	19	10		–		15	10	0	103	3	11	2,266	8	5	152	10	3	2,113	18	2
23	5	6	36	0	0	6	16	0	2	2	0	369	2	10	3	1	1	366	1	9
11	17	1	115	4	9		–		1	2	2	481	14	5¾	22	8	9	459	5	8¾
65	1	6	21	8	6		–		34	15	3	733	8	2	25	4	8	708	3	6
2	15	4	63	0	0	9	19	3	13	1	8	773	15	3½	15	0	1	758	15	2½
69	14	11	121	0	0	8	18	0	6	2	10½	922	1	3½	50	19	4	871	1	11½
40	1	10	249	2	10	4	10	0	9	4	4	1,507	9	10		–		1,507	9	10
10	14	11	6	19	9		–		3	2	0	521	15	3½	26	4	0	495	11	3½
61	3	7	37	3	1	6	0	0	1	10	0	933	6	0	11	9	6	921	16	6
127	5	0	157	13	8		–		11	7	10	1,269	16	1	143	16	0¾	1,126	0	0¼
21	5	2	337	6	6	25	3	3	154	4	3	1,936	12	4½	41	6	8	1,895	5	8½
21	16	6	76	5	6		–		4	10	2	684	15	11	3	7	6	681	8	5
28	0	1	22	0	0	0	15	0	4	18	0½	490	7	0½	34	10	6	455	16	6½
6	12	5	24	3	7½	0	6	7	22	4	9½	313	18	7	10	15	10½	303	2	8½
1	14	9	1	16	3	0	16	6	27	2	5	223	9	9	88	10	3	134	19	6
24	18	3	48	6	6¾		–		22	1	3¾	589	3	6	27	1	9	562	1	9
28	15	9	25	0	0		–		6	5	1	439	4	8	7	0	4	432	4	4
8	9	9½	5	14	1	1	0	7	6	6	0	200	5	0	5	16	5	194	8	7
6	6	5	0	11	9	7	10	11	15	0	6	333	1	8	8	5	6	324	16	2
22	5	4		–		3	10	0	9	1	1	467	13	6		–		467	13	6
4	2	6	59	10	4	4	6	6	18	5	6	807	11	9¾		–		807	11	9¾
89	13	0	72	19	1	9	3	8	66	4	4½	982	14	10½		–		982	14	10½
97	0	4	43	9	7	10	0	0	60	1	6	1,225	16	7	100	3	11	1,125	12	8
5	3	3	1	18	3	0	10	0	10	12	7	413	8	0¾	37	17	6	375	10	6¾
20	9	6		–			–		9	7	0	477	9	1		–		477	9	1
1	1	0	38	18	7		–		18	19	4	193	7	6	122	9	8	70	17	10
20	4	8	303	14	6	12	16	9	46	9	0	1,534	14	7½	20	4	0	1,514	10	7½
18	14	5	14	11	2	5	6	3	11	14	9	469	1	5	46	8	3	422	13	2
	–			–		3	15	0	5	15	9	327	5	2	68	0	0	259	5	2
5	3	2	25	0	0	7	9	6	2	4	0	561	11	2	120	2	1	441	9	1
226	18	9	204	6	0		–		35	8	0	2,732	0	10½	25	13	0	2,706	7	10½
5	8	4	47	5	4½	5	1	10	16	12	4½	864	13	0	27	5	8½	837	7	3½
79	8	3	277	2	0	5	18	6	20	4	9	913	1	4		–		913	1	4

[*continued.*

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No. VI.—Table showing the Particulars included under the head of Establish-
Unions, for the Half-year ended

Names of Unions.	Salaries and Rations of Officers.			Repairs, Improvements, and additional Buildings.			Furniture, Utensils, and Implements of Work.			Proportion of Fuel, &c., debited to Establishment.			Printing, Stationery, Advertising, and Postage.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Dingle,	609	8	4¼	716	12	5	59	3	8	30	2	6¼	25	10	4
Donaghmore,	145	6	8	19	16	11	11	10	1	4	11	1	47	8	5
Donegal,	186	3	10	19	13	0	9	12	0	–			30	15	5
Downpatrick,	311	15	8	43	19	11	69	5	0	–			35	11	7
Drogheda,	358	12	2	152	9	2	39	1	9	12	3	9	58	4	5
Dromore, West,	108	14	0¾	33	9	1	315	1	8	4	0	10	25	14	0
Dublin, North,	1,194	13	11½	262	5	6	203	2	9	82	7	4	204	16	5
Dublin, South,	1,094	18	10	397	14	4	419	16	6	141	18	1	140	6	7
Dundalk,	334	15	0	194	9	7	76	6	11	7	8	6	88	4	10
Dunfanaghy,	124	0	4	4	11	5	3	12	9	8	8	6	26	13	2
Dungannon,	259	5	0	64	12	10	40	12	2	7	0	0	14	13	5
Dungarvan,	601	10	7	534	2	11	32	3	3	7	13	0	80	5	5
Dunmanway,	172	5	7	3	15	6	22	6	2	7	7	5	21	17	4
Dunshaughlin,	382	13	5	131	0	5	30	15	6	10	17	0	22	2	5
Edenderry,	556	9	4¾	99	11	3	78	5	9	–			49	7	5
Ennis,	648	7	5	557	2	3	91	3	1¾	–			90	17	6
Enniscorthy,	467	10	6	178	5	6	66	0	10	2	18	6	86	17	9
Enniskillen,	345	16	10	103	9	10	20	16	9	7	6	3	24	12	5
Ennistymon,	234	9	5	424	5	6	97	9	4	1	0	7½	37	19	9
Fermoy,	501	9	9	84	19	0½	83	6	5	22	16	1½	85	19	0
Galway,	99	14	4	88	8	1	55	8	8	19	11	9	13	0	0
Glennamaddy,	182	6	6½	66	12	1½	2	6	3¾	4	14	4	69	13	9½
Glenties,	163	14	9	16	1	7	9	19	3	1	18	6	9	10	4
Glin,	308	11	5	65	7	6½	11	7	3	42	18	7½	14	1	7
Gorey,	472	10	4	104	1	0	47	2	2	25	13	10	79	6	1
Gort,	462	6	10¾	157	13	7	62	14	0	26	11	5	56	0	7
Gortin,	177	2	9	27	10	7	36	8	0	3	9	0	3	11	10
Granard,	466	17	0¼	84	13	8	89	0	8	3	10	0	50	4	3
Inishowen,	36	8	8	9	14	2	0	1	8	10	12	0	7	16	11
Kanturk,	598	14	5¾	251	19	5	107	9	9	46	16	6¼	33	9	2
Kells,	345	7	7	37	19	9	19	19	3	18	18	8	30	10	0
Kenmare,	569	13	3	340	18	11½	42	5	4½	10	9	7	14	11	0
Kilkeel,	162	8	5	31	14	5	3	18	11	3	2	7	16	6	10
Kilkenny,	540	4	3½	103	15	9½	207	1	11	14	7	1½	27	7	4½
Killadysert,	400	1	1½	168	16	8	143	5	0	1	10	0	28	9	0
Killala,	268	9	6	76	11	1	50	0	8	–			26	11	1
Killarney,	550	13	1¼	94	14	9	120	12	11½	35	17	4½	70	12	7½
Kilmacthomas,	196	9	11	40	12	9	22	11	3	4	13	0	41	6	8
Kilmallock,	1,036	12	0	338	11	3	120	0	0	29	1	3½	136	3	2
Kilrush,	1,059	1	8	191	8	5	343	7	1	–			263	10	4
Kinsale,	271	6	1¾	55	8	11	18	17	8	9	19	6	43	0	8
Larne,	270	8	1	64	7	11	34	6	9	0	9	6	32	10	10
Letterkenny,	112	3	11	13	18	5	4	17	1	8	13	1	10	17	6
Limerick,	976	11	0	441	5	0½	193	15	10	20	0	0	100	3	1
Lisburn,	255	5	0	36	5	2	3	8	8	14	18	5	73	4	5
Lismore,	327	0	3	519	18	0½	104	18	3½	14	11	6	65	7	5
Lisnaskea,	252	15	0	112	9	8	10	11	11	0	10	0	21	15	3
Listowel,	665	6	11	1,172	8	9	208	13	8	3	0	0	101	18	10
Londonderry,	328	0	0	73	5	6	21	15	5	6	13	0	21	10	7
Longford,	379	7	2¾	104	14	3	67	18	5	18	7	4½	82	10	0
Loughrea,	385	15	1	41	1	7½	20	9	1½	1	1	2¼	23	7	7½
Lowtherstown,	164	7	1	42	6	8	0	19	0	10	9	0	8	3	9
Lurgan,	290	13	1	21	16	9	33	16	1	9	9	2	41	1	9
Macroom,	185	17	5½	63	15	5	5	0	0	3	6	1½	18	5	4
Magherafelt,	266	14	3½	30	0	2	18	13	7	17	3	1½	21	12	10

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MENT CHARGES in the Summary (Table No. III.) of the Audited Accounts of 29th SEPTEMBER, 1852—*continued*.

Drugs and Medical or Surgical Appliances.			Rent.			Insurance.			Other Charges.			Amount debited to Establishment.			Credits Deducted.			Amount of Establishment Charges apportioned.		
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
1	15	0	355	11	7		–		78	7	11	1,876	11	9½	1	1	0	1,875	10	9½
11	1	4	47	10	0	1	19	1	7	8	5½	296	12	0½	7	12	5	288	19	7½
	–			–		7	17	3	14	18	5	268	19	11	32	3	4	236	16	7
22	18	1		–			–		1	18	0	485	8	3	44	3	2	441	5	1
37	18	6	16	7	3	0	15	0	9	14	10	685	6	10	14	12	6	670	14	4
3	17	10	27	13	4	11	10	8	8	18	8	539	0	1¾	14	14	5	524	5	8¾
155	3	0	116	0	0	25	0	0	37	18	0	2,281	6	11½	77	14	4	2,203	12	7½
123	10	3	142	1	5	17	18	0	58	7	9	2,536	11	9	15	6	6	2,521	5	3
	–		62	10	0	7	1	0	26	0	3½	796	16	1½	1	1	4	795	14	9½
3	6	5		–		3	15	0	1	16	8	176	4	3	5	6	4	170	17	11
2	19	0		–		4	5	0	5	18	7	399	6	0	7	5	4	392	0	8
	–		126	5	10	5	10	3	16	0	3	1,403	11	6	13	16	5	1,389	15	1
3	16	4		–			–		1	13	10	233	2	2	17	15	10	215	6	4
17	14	3		–			–		15	11	4	610	14	4	1	12	3	609	2	1
68	2	6	37	15	0	0	5	0	224	3	10	1,114	0	1¾	325	18	11¾	788	1	2
5	15	7¾	434	4	7½	4	8	3½	52	3	6	1,884	2	4½	552	4	8½	1,331	17	8
65	8	8	82	6	3		–		36	1	1	985	9	1	184	0	2½	801	8	10½
13	13	9		–			–		93	16	2	609	12	0	35	3	0	574	9	0
38	8	10	35	6	4	24	16	11	32	14	10	926	11	6½	11	8	6	915	3	0½
26	18	3	221	14	2	14	13	6	22	11	8	1,064	7	11	32	1	8	1,032	6	3
	–		85	0	0		–		2	10	0	363	12	10	129	15	5	233	17	5
14	11	1	77	2	5¾	0	6	10	23	14	8¼	441	8	2¼	285	3	11¼	156	4	3
1	19	9		–		0	7	6	5	8	7	209	0	3	1	0	0	208	0	3
26	3	4	189	9	9	3	9	0	27	19	2	689	7	8	0	5	2¾	689	2	5¼
42	18	7	36	9	10		–		22	18	3	831	0	1	5	10	6	825	9	7
29	6	5	92	15	11		–		50	5	10½	937	14	8¼	50	0	2¼	887	14	6
	–			–		3	16	0	10	0	6	261	18	8	14	8	7	247	10	1
	–		15	0	0		–		8	4	10	717	10	5¼	61	16	1½	655	14	3¾
	–		0	17	7	4	5	0	1	1	6	70	17	6	6	11	2	64	6	4
10	6	5	185	7	4		–		81	3	9	1,315	6	10	44	18	7	1,270	8	3
56	3	6	9	18	4	8	17	0	4	17	3	532	11	4	22	14	6	509	16	10
	–		88	0	0	16	6	0	17	13	8	1,099	17	10		–		1,099	17	10
0	2	11	2	8	10	6	0	0	22	5	3½	248	8	2½	89	12	3½	158	15	11
37	5	7½	76	8	11½		–		54	8	5	1,060	19	6	48	17	0	1,012	2	6
69	17	0¾	160	14	0	8	4	7	19	8	0	1,000	5	5	23	15	6½	976	9	10½
1	4	0	72	2	8	6	0	0	0	6	11	501	5	11	5	7	3	495	18	8
68	0	7	87	8	4	2	2	0	15	1	3	1,045	2	11¾	32	10	10	1,012	12	1¾
15	2	6	32	0	4	2	7	10	8	5	2	363	9	5	4	8	6	359	0	11
13	5	6	415	19	3		–		113	10	4½	2,203	2	10	86	2	10	2,117	0	0
326	4	10	660	5	11	2	7	6	39	10	8	2,885	16	5	235	0	3¾	2,650	16	1¼
31	12	2	10	1	8	0	5	3	15	9	11	456	1	10¾	42	5	4	413	16	6¾
12	14	0	25	16	3		–		12	10	5	453	3	9	35	3	9	418	0	0
0	13	6	1	0	8	4	15	0	6	1	1	163	0	3	9	18	3	153	2	0
42	10	10	152	12	0		–		29	0	5	1,955	18	2½	140	19	7½	1,814	18	7
18	11	3	17	10	0	0	15	0	46	10	10	466	8	9	122	8	0	344	0	9
4	15	4	92	13	0		–		5	5	1	1,134	8	11	10	1	11	1,124	7	0
	–		6	0	0		–		4	9	8	408	11	6	19	5	10	389	5	8
84	2	2	224	11	3	3	9	0	152	7	8	2,615	18	3	37	14	6	2,578	3	9
16	17	3		–		11	2	7	16	2	4	495	6	8	50	18	2	444	8	6
82	10	0	31	12	0		–		22	8	3½	789	7	6¾	13	0	0	776	7	6¾
46	2	1½	143	10	9½	11	2	2¼	8	5	7¼	680	15	4¼	32	5	4	648	10	0¾
	–		0	10	0	0	6	0	22	8	6	249	10	0	7	4	2	242	5	10
16	11	8		–		11	12	4	18	1	6	443	2	4	37	15	1	405	7	3
44	1	11	61	0	0	2	10	0	0	2	6	383	18	9	0	15	10	383	2	11
8	18	5	15	0	10	5	14	6	4	10	10	388	8	7	65	4	8	323	3	11

[*continued*.

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No. VI.—Table showing the Particulars included under the head of Establish- Unions, for the Half-year ended

Names of Unions.	Salaries and Rations of Officers.			Repairs, Improvements, and additional Buildings.			Furniture, Utensils, and Implements of Work.			Proportion of Fuel, &c., debited to Establishment.			Printing, Stationery, Advertising, and Postage		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Mallow,	474	17	7	104	7	1	47	14	4	10	2	1	80	12	7
Manorhamilton,	239	10	0	18	0	0	40	5	10	0	10	0	65	6	3
Midleton,	624	11	0	155	17	7	16	4	6	12	16	6	36	8	1½
Milford,	186	17	4	6	6	10	2	15	6	8	9	0	3	10	5
Millstreet,	190	5	1¾	134	11	2½	28	15	11½	8	12	10	23	14	11
Mitchelstown,	385	8	1¾	156	17	7½	136	0	9	25	12	6	46	16	0
Mohill,	393	12	10½	32	13	2¼		–		4	7	6	27	14	0
Monaghan,	304	14	7	13	8	4	7	7	9	19	14	7	35	16	11
Mount Bellew,	397	3	10	61	1	9½	316	10	8	11	6	3	106	11	4
Mountmelick,	550	5	2	494	10	9	25	10	3	1	10	0	63	10	2¾
Mullingar,	586	8	3	41	11	3	97	0	5	23	18	6	60	0	5
Naas,	364	16	5½	106	7	3	41	8	5	18	13	6¼	47	2	4
Navan,	310	14	0	61	13	10	67	1	0	8	11	0	48	2	6
Nenagh,	261	11	10¾	16	15	11		–		33	11	6	38	18	0
Newcastle,	744	8	5	430	10	5¼	117	3	2½	13	14	3	164	12	4
Newport,	297	1	4	338	15	4	36	1	6	19	3	2½	66	10	1½
New Ross,	598	11	11½	154	3	6	65	17	6	16	11	2	51	5	9
Newry,	396	15	4	54	1	4	15	5	9	14	11	6	49	6	5
Newtownards,	304	16	9½	25	0	5	14	8	0	10	0	0	40	1	5
Newtownlimavady,	260	18	8	136	4	6		–		12	17	0	14	18	7
Oldcastle,	333	6	1	74	19	9½	32	12	7	1	7	6	49	1	11½
Omagh,	288	7	8	55	16	8	23	7	3	23	17	0	32	19	4
Oughterard,	225	13	11	78	15	11	18	5	4	6	4	11	23	2	0
Parsonstown,	479	8	4½	81	13	11	85	4	8	10	18	1	84	6	11
Portumna,	254	15	2½	15	3	11	11	19	7½	4	7	2¾	19	19	8½
Rathdown,	490	19	4½	79	16	4	78	4	11	4	0	0	110	16	5
Rathdrum,	486	8	0½	178	2	0	95	7	3	5	6	6	25	6	6
Rathkeale,	661	4	4	202	8	3½	144	2	10	27	17	11½	187	17	11
Roscommon,	557	12	9	565	0	9	150	18	2½	2	4	9	76	13	9½
Roscrea,	374	15	11	194	13	10	34	10	5	9	0	0	59	7	9
Scariff,	399	4	9½	1,239	3	10	109	10	0	27	18	11½	91	14	5
Shillelagh,	334	11	7¾	9	15	5	15	8	7½	16	0	7½	35	16	10
Skibbereen,	482	7	10	561	11	7	28	15	11	7	0	0	34	2	9
Skull,	292	17	0	262	18	11	153	1	2	8	8	0	51	12	7
Sligo,	358	3	10	89	1	6	151	18	11	12	19	6	121	12	7
Strabane,	278	13	8	64	11	6	24	1	7	2	8	1	26	12	4
Stranorlar,	201	9	9	24	10	11	3	5	0	3	12	0	17	9	7
Strokestown,	386	18	10	21	0	8	33	15	10½	2	0	0	69	4	5
Swineford,	296	11	3	45	11	7	34	17	0	9	2	4½	62	13	2½
Thomastown,	351	7	2½	44	11	2½	75	2	3	11	3	10	57	2	7½
Thurles,	545	5	7¾	711	6	6	112	12	11	15	5	3½	170	5	5
Tipperary,	749	14	10	613	3	10	109	12	6½	17	11	1	85	16	4
Tobercurry,	119	19	1½	6	5	6	9	18	6	2	11	4	17	17	9
Tralee,	692	11	9	362	14	1	58	10	0	17	16	6	57	11	1
Trim,	362	8	1½	83	0	7	63	1	7	11	13	1½	71	6	1
Tuam,	619	0	10¼	190	13	4	28	8	4¾		–		59	2	10½
Tulla,	386	19	5	182	17	9	88	19	8½	17	13	1	48	1	8
Tullamore,	677	4	7	310	18	10	2	18	0		–		58	0	8
Urlingford,	359	1	7½	151	18	0	80	18	5	10	8	4½	53	9	5
Waterford,	765	16	9	289	2	6	132	18	5	23	15	10	152	13	6
Westport,	364	10	1	214	6	10	165	16	9	2	0	0	78	5	5
Wexford,	708	14	0¾	153	18	8	120	11	1	10	11	1½	89	17	8
Youghal,	806	9	3	41	13	9	48	17	10	20	16	4	77	17	10
Total (163 Unions),	65,679	17	9¼	25,826	6	0¾	10,465	16	1	2,051	6	6¼	9,109	3	10

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MENT CHARGES in the Summary (Table No. III.) of the Audited Accounts of 29th SEPTEMBER, 1852—*continued.*

Drugs and Medical or Surgical Appliances.			Rent.			Insurance.			Other Charges.			Amount debited to Establishment.			Credits Deducted.			Amount of Establishment Charges apportioned.		
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
99	3	9	38	16	11	9	14	3	14	15	3	880	3	10	66	2	9½	814	1	0½
37	10	6	23	1	10		–		9	19	11	434	4	4	4	0	0	430	4	4
0	16	6	38	5	2	9	10	4	24	0	5½	918	10	2		–		918	10	2
0	15	10		–		4	5	3	6	11	1	219	11	3	20	10	3	199	1	0
1	1	0	92	10	0	1	19	0	6	18	9	488	8	9¾	3	11	9	484	17	0¾
69	17	4	131	12	6	10	10	3	33	7	10½	996	2	11¾	0	10	0	995	12	11¾
	–		20	6	10½	7	17	0¾	15	1	10	501	13	4	25	9	1	476	4	3
12	13	1	3	19	0		–		85	11	10	483	6	1	19	2	0	464	4	1
56	11	4	55	13	1	9	18	9	148	19	5	1,163	16	5½	3	18	4	1,159	18	1½
10	17	10	48	10	6	9	5	0	15	14	5	1,219	14	1¾	34	14	11	1,184	19	2¾
9	19	2	77	8	0	2	15	2	18	6	4	917	7	6	17	14	2	899	13	4
12	8	8	17	1	9	6	5	11		–		614	4	3¾		–		614	4	3¾
37	0	3	46	2	0	9	5	3	7	10	7	596	0	5	9	7	3	586	13	2
	–		61	5	0	30	9	6	49	11	6	492	3	3¾	107	6	0¼	384	17	3½
14	0	3	132	12	3		–		247	13	6¼	1,864	14	8	97	5	9½	1,767	8	10½
6	13	1	119	8	11	5	0	0	14	6	0	902	19	6	12	11	5	890	8	1
60	5	1	119	17	4	0	3	9	19	13	2	1,086	9	2½	39	6	11½	1,047	2	3
12	4	2	0	14	10	11	6	8	71	17	9	626	3	9	161	4	10	464	18	11
14	6	3	28	5	6	9	18	6	26	4	8	473	1	6½	88	2	0½	384	19	6
43	4	1	9	0	0		–		27	0	2	504	3	0	131	3	5	372	19	7
51	19	8½	16	14	7	9	18	11	24	7	11½	594	9	1	25	15	2	568	13	11
14	9	11	35	4	5	0	13	6	14	3	1	488	18	10	73	16	2	415	2	8
	–			–			–		28	12	9	380	14	10	13	2	8½	367	12	1½
12	4	8	84	15	8	11	2	9	32	9	9½	882	4	10	86	8	9	795	16	1
48	7	6½	81	12	11	3	14	0¾	4	7	3½	444	7	6	0	5	0	444	2	6
35	18	7	67	2	7	8	15	6	9	14	4	885	8	0½	53	14	2¾	831	13	9¾
31	0	1	24	3	4	4	0	6	7	14	1	857	8	3½	13	16	0	843	12	3½
124	14	2½	508	3	11	8	12	0	52	7	11½	1,917	9	5	31	0	5½	1,886	8	11½
47	14	4	17	10	7	10	15	0	23	10	6	1,452	0	8	6	18	11	1,445	1	9
33	3	11	82	10	0	5	17	2	11	4	7	805	3	7	21	16	1	783	7	6
45	7	2	182	3	2	7	8	0	24	7	1	2,126	17	5	9	12	11	2,117	4	6
17	5	0		–		5	15	0	32	14	7	467	7	8¾	33	15	1½	433	12	7¼
30	18	9	301	19	0	8	0	0	17	16	2	1,472	12	0	10	19	2	1,461	12	10
1	1	0	52	4	11		–		4	8	0	826	11	7		–		826	11	7
26	18	6	338	8	10	12	3	0	121	3	3	1,232	9	11	58	9	8	1,174	0	3
14	12	9		–			–		4	5	1	415	5	0	95	3	10	320	1	2
	–			–		5	0	0	12	10	2½	267	17	5½	57	5	9½	210	11	8
38	17	1½	135	0	0		–		69	4	0	756	0	11	0	2	11	755	18	0
55	6	10	4	14	1	0	13	6	5	12	11	515	2	9	22	5	6	492	17	3
27	10	9½	57	17	10	0	12	7½	18	2	5½	643	10	10	27	6	5	616	4	5
44	19	0	28	0	0	4	12	8	82	4	11½	1,714	12	4¾	21	15	4	1,692	17	0¾
46	5	9	560	5	11	12	13	6	104	14	5½	2,299	18	3	42	3	5	2,257	14	10
7	3	2	40	14	10	1	10	6	5	6	6½	211	7	3	6	18	10	204	8	5
64	5	0	424	17	3	1	10	10	39	8	1	1,719	4	7	24	11	5	1,694	13	2
	–		8	5	0		–		31	6	4	631	0	10	9	10	10	621	10	0
97	12	0	78	9	10		–		50	9	10¾	1,123	17	2¼	4	10	10	1,119	6	4¼
30	19	2½	81	5	8	3	14	11½	45	1	11½	885	13	5	48	18	11	836	14	6
31	15	3	58	8	6	11	3	5	41	13	8	1,192	2	11	57	18	5	1,134	4	6
20	4	11½	32	9	0	0	6	8	28	7	9½	737	4	3	23	11	6	713	12	9
105	17	6	107	8	11	12	9	5	37	12	2	1,627	15	0	20	5	1¾	1,607	9	10¼
46	0	5	197	11	5	24	5	0	18	11	3	1,111	7	2	12	18	0	1,098	9	2
36	3	2	62	12	3	11	7	6	11	13	9	1,205	9	3¼	134	19	6½	1,070	9	8¾
28	2	6	269	12	4	4	7	6	32	2	0	1,329	19	4	25	5	8	1,304	13	8
5,318	19	5½	12,815	18	1½	845	18	7¼	4,650	19	6¼	136,764	5	11¾	6,883	10	4½	129,880	15	7¼

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No. VII.—Table showing the Expenditure for Provisions, Necessaries, and Clothing of Workhouse Inmates, during the Half-year ended 25th March, 1852 (included in Table No. II.); also, the Number relieved in the Half-year, and the Average Weekly Cost per Head:—163 Unions.

Names of Unions.	Cost of Provisions consumed.			Cost of Necessaries consumed.			Cost of Clothing.			Total Cost of Provisions, Necessaries, and Clothing.			Total Number of Paupers relieved.	Collective No. of Days for all Paupers relieved in the Half-year.	Average No. of Days of Relief to each Pauper.	Average Daily No. of Paupers in Workhouse.	Average Weekly Cost per head. Provisions and Necessaries		Clothing.		Total.	
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.					s.	d.	s.	d.	s.	d.
Abbeyleix, . .	1,081	4	4¼	149	12	10½	143	12	0¾	1,374	9	3½	1,291	137,859	107	774	1	3	0	1¾	1	4¾
Antrim, . .	385	12	3	82	7	9	189	16	6	657	16	6	505	53,152	105	299	1	2¾	0	6	1	8¾
Ardee, . .	723	10	9	124	7	0	105	19	4	953	17	1	1,274	101,727	80	572	1	2	0	1¾	1	3¾
Armagh, . .	377	12	3	87	11	0	58	19	4	524	2	7	592	56,609	96	318	1	1¾	0	1¾	1	3½
Athlone, . .	1,579	2	11	181	12	8	223	18	5¾	1,984	14	0¾	2,108	245,213	116	1,378	1	0	0	1½	1	1½
Athy, . . .	1,057	2	8	159	1	9	292	12	10	1,508	17	3	1,488	140,468	94	789	1	2½	0	3½	1	6
Bailieborough, .	688	8	9	146	6	11	–			834	15	8	1,048	104,940	100	590	1	1¼		–	1	1¼
Ballina, . .	1,063	14	0½	127	19	11	267	5	5	1,458	19	4½	1,516	171,059	113	961	0	11¾	0	2½	1	2¼
Ballinasloe, . .	1,036	8	5½	92	12	6	79	1	10¼	1,208	2	9¾	1,367	151,614	111	852	1	0½	0	1	1	1½
Ballinrobe, . .	1,382	15	6¾	137	7	2¼	266	19	7	1,787	2	4	2,339	256,300	110	1,440	0	10	0	1¾	0	11¾
Ballycastle, . .	247	8	2	75	5	1	24	1	5	346	14	8	382	36,832	96	207	1	2¾	0	1	1	3¾
Ballymahon, .	774	16	10½	113	15	2	207	16	11¾	1,096	9	0¼	1,063	110,822	104	623	1	1½	0	3¼	1	4¾
Ballymena, . .	301	3	1	106	15	0	51	16	4	459	14	5	575	43,528	76	245	1	3¾	0	2	1	5¾
Ballymoney, .	283	11	9	74	11	1	89	12	5	447	15	3	400	43,016	108	242	1	2	0	3½	1	5½
Ballyshannon, .	335	14	6	86	19	0	59	16	6	482	10	0	715	57,432	80	323	1	0¼	0	1¾	1	2
Ballyvaghan, .	744	0	7¾	79	13	3¼	133	12	6	957	6	5	1,463	128,280	88	721	0	10¾	0	1¾	1	0½
Balrothery, . .	751	12	6	78	7	7	160	12	11	990	13	0	876	77,110	88	433	1	6	0	3½	1	9½
Baltinglass, . .	924	12	7	225	12	9½	263	19	11	1,414	5	3½	1,287	126,718	98	712	1	3¼	0	3½	1	6¾
Banbridge, . .	364	2	5½	121	19	11½	28	5	11	514	8	4	556	54,329	98	305	1	3	0	0¾	1	3¾
Bandon, . .	945	16	4¾	121	4	1	–			1,067	0	5¾	1,786	157,190	88	883	0	11½		–	0	11½
Bantry, . .	1,132	7	3	113	18	1½	56	3	2½	1,302	8	7	2,413	188,702	78	1,060	0	11¼	0	0½	0	11¾

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Bawnboy,	267	0	10	52	17	4	44	14	1	364	12	3	372	44,617	120	251	1	0	0	1¾	1	1¾
Belfast,	2,730	2	5	517	2	8	676	2	1	3,923	7	2	5,115	324,531	63	1,823	1	5	0	3½	1	8½
Belmullet,	582	18	0	56	12	0	103	12	9	743	2	9	1,081	99,493	92	559	0	10¾	0	1¾	1	0½
Borrisokane,	1,034	10	7¼	116	11	1	142	2	1¾	1,293	3	10	1,467	159,145	108	894	1	0	0	1½	1	1½
Boyle,	776	11	3	86	10	11	193	13	0	1,056	15	2	886	92,951	105	522	1	3½	0	3½	1	7
Cahirciveen,	1,605	18	5¼	29	1	6¾	231	4	9¼	1,866	4	9¼	2,850	221,989	78	1,247	1	0¼	0	1¾	1	2
Callan,	1,512	8	5	137	16	5	241	8	8½	1,891	13	6½	3,098	231,778	75	1,302	1	0	0	1¾	1	1¾
Carlow,	2,402	0	5	240	3	11¼	323	19	0¼	2,966	3	4½	4,196	310,993	74	1,747	1	2¼	0	1¾	1	4
Carrickmacross,	862	12	10¼	131	18	0¾	152	19	1	1,147	10	0	1,385	146,836	106	825	0	11½	0	1¾	1	1
Carrick-on-Shan.,	552	7	5	97	19	0	182	18	10	833	5	3	920	87,811	95	493	1	0½	0	3½	1	4
Carrick-on-Suir,	1,172	13	9	190	11	11¾	308	0	2	1,671	5	10¼	2,636	147,844	56	831	1	3¼	0	3½	1	6¾
Cashel,	3,812	6	10½	472	7	9¼	598	17	3¾	4,883	12	0	6,556	574,911	88	3,230	1	0¼	0	1¾	1	2
Castlebar,	840	17	4	105	14	10	218	8	0	1,165	0	2	1,509	146,515	97	823	0	10¾	0	2½	1	1¼
Castleblayney,	666	6	2	127	17	8	93	13	6	887	17	4	899	89,929	100	505	1	2¾	0	1¾	1	4½
Castlecomer,	324	14	4½	40	11	9¾	72	8	4¼	437	14	6½	513	36,766	72	207	1	4¾	0	3¼	1	8
Castlederg,	127	15	1	25	8	5	10	13	9	163	17	3	233	22,980	99	129	0	11¼	0	0¾	1	0
Castlerea,	677	15	1	80	6	6¼	54	8	1½	812	9	8¾	1,162	104,462	90	587	1	0½	0	0¾	1	1
Castletown,	657	13	7	59	9	7¼	212	2	3	929	5	5¼	1,047	101,814	97	572	1	0	0	3½	1	3½
Castletowndelvin,	216	18	2	51	10	10	40	6	7¾	308	15	7¾	318	35,344	111	199	1	0¾	0	2	1	2¾
Cavan,	938	3	8	179	4	11	174	12	5	1,292	1	0	1,498	167,638	112	942	0	11¼	0	1¾	1	1
Celbridge,	568	13	8¼	108	1	2½	219	11	6	896	6	4¾	742	70,264	95	395	1	4½	0	5¼	1	9½
Claremorris,	989	13	2	91	5	4¼	297	2	6	1,378	1	0¼	1,315	142,632	108	801	1	0¾	0	3½	1	4¼
Clifden,	1,510	13	10	197	3	10	240	19	11	1,948	17	7	2,068	232,332	112	1,305	1	0¼	0	1¾	1	2
Clogheen,	1,450	11	11	168	13	8¾		–		1,619	5	7¾	3,478	228,816	66	1,285	1	0		–	1	0
Clogher,	372	1	5½	140	17	9½	116	17	9½	629	17	0½	595	56,107	94	315	1	3¼	0	3½	1	6¾
Clonakilty,	599	16	8¾	73	17	0¾	134	6	8	808	0	5½	1,069	96,721	90	543	0	11¾	0	2¼	1	2
Clones,	431	6	0	67	4	10	64	10	4	563	1	2	691	61,936	90	348	1	1½	0	1¾	1	3¼
Clonmel,	3,301	14	11¼	263	18	1½	441	12	9	4,007	5	9¾	4,641	423,975	91	2,382	1	2¼	0	1¾	1	4
Coleraine,	407	8	0	89	15	7	107	15	3	604	18	10	660	51,726	78	291	1	4¼	0	3½	1	7¾
Cookstown,	253	13	0¼	61	9	1¾	40	13	2	355	15	4	367	39,033	106	219	1	1½	0	1¾	1	3¼
Cootehill,	649	5	9	111	18	6	109	12	4	870	16	7	1,086	105,232	97	591	1	0¼	0	1¾	1	2
Cork,	5,035	3	10½	427	15	9		–		5,462	19	7½	14,671	804,034	55	4,517	0	11½		–	0	11½
Corrofin,	789	18	11¾	118	14	8½	134	0	7¼	1,042	14	3½	1,161	137,955	119	775	0	11	0	1¾	1	0¾
Croom,	1,438	19	0¼	193	12	6¾		–		1,632	11	7	1,999	221,105	111	1,242	1	0½		–	1	0½
Dingle,	2,432	11	8	166	5	7	388	13	0	2,987	10	3	4,531	373,106	82	2,096	0	11¾	0	1¾	1	1½

[*continued.*

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No. VII.—TABLE showing the EXPENDITURE for PROVISIONS, NECESSARIES, and CLOTHING of WORKHOUSE INMATES, during the HALF-YEAR ended 25th MARCH, 1852 (included in Table No. II.); also, the NUMBER RELIEVED in the Half-year, and the Average WEEKLY COST per Head:—163 Unions—*continued.*

NAMES OF UNIONS.	Cost of Provisions consumed.			Cost of Necessaries consumed.			Cost of Clothing.			Total Cost of Provisions, Necessaries, and Clothing.			Total Number of Paupers relieved.	Collective No. of Days for all Paupers relieved in the Half-year.	Average No. of Days of Relief to each Pauper.	Average Daily No. of Paupers in Workhouse.	Average Weekly Cost per head.					
																	Provisions and Necessaries		Clothing.		Total.	
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.					s.	d.	s.	d.	s.	d.
Donaghmore,	334	13	9	51	0	11	64	10	8	450	5	4	536	54,207	101	304	1	0	0	2	1	2
Donegal,	373	11	1	52	1	6	55	0	6	480	13	1	526	52,826	100	297	1	1½	0	1¾	1	3¼
Downpatrick,	637	13	8	150	10	1	359	17	11	1,148	1	8	1,003	86,375	86	485	1	3¼	0	7	1	10¼
Drogheda,	974	1	10	103	3	9¼	114	10	10½	1,191	16	5¾	1,499	109,962	73	618	1	4½	0	1¾	1	6¼
Dromore, West,	177	17	5	26	17	11	44	18	3	249	13	7	243	26,998	111	152	1	0¾	0	2¼	1	3½
Dublin, North,	4,126	5	6½	463	12	0	534	2	9	5,124	0	3½	5,119	447,320	87	2,513	1	5¼	0	2	1	7¼
Dublin, South,	5,442	5	6	673	12	11	597	15	4½	6,713	13	9½	6,143	573,858	93	3,224	1	6	0	1¾	1	7¾
Dundalk,	901	12	1¾	99	12	6¾	68	7	2½	1,069	11	11	1,188	114,846	97	645	1	2¾	0	1	1	3¾
Dunfanaghy,	101	16	3	13	9	8	15	6	1	130	12	0	227	14,692	65	82	1	1¼	0	1¾	1	3
Dungannon,	217	18	5	65	19	10	20	4	0	304	2	3	406	38,777	96	218	1	0¼	0	1	1	1¼
Dungarvan,	1,404	0	1¾	99	17	0	247	5	7	1,751	2	8¾	2,830	215,308	76	1,209	0	11¾	0	2	1	1¾
Dunmanway,	340	13	5	57	4	11½	44	15	8	442	14	0½	1,066	75,233	71	423	0	9	0	1	0	10
Dunshaughlin,	767	5	3½	131	15	6¾	204	6	6½	1,103	7	4¾	1,052	98,077	93	551	1	3½	0	3½	1	7
Edenderry,	1,052	6	0	109	5	1¾	164	7	4¼	1,325	18	6	1,627	157,793	97	886	1	0¼	0	1¾	1	2
Ennis,	2,804	0	9	419	9	9½	284	16	5	3,508	6	11½	3,974	478,496	120	2,688	0	11¼	0	1	1	0¼
Enniscorthy,	1,968	17	8¾	147	1	3	284	4	4½	2,400	3	4¼	2,924	238,291	81	1,339	1	3	0	2	1	5
Enniskillen,	600	19	6	143	9	8	82	10	2	826	19	4	962	105,852	110	595	0	11¾	0	1¼	1	1
Ennistymon,	2,605	4	5½	442	19	9	472	13	3½	3,520	17	6	3,810	453,758	119	2,549	0	11¼	0	1¾	1	1
Fermoy,	1,149	3	11	151	7	7½	405	9	5½	1,706	1	0	2,913	194,587	67	1,093	0	11¼	0	3½	1	2¾
Galway,	2,459	14	6¾	249	9	11½	541	16	4½	3,251	0	10¾	4,172	427,928	103	2,404	0	10¾	0	2	1	0¾
Glennamaddy,	422	11	7¼	55	15	2¼	37	0	11¼	515	7	9¼	721	66,282	92	372	1	0	0	1	1	1

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Glenties, . .	218	13	9	34	4	6	33	13	4	286	11	7	579	42,772	74	240	0	10	0	1¼	0	11¼
Glin, . . .	1,225	5	2½	119	7	8½	424	13	8½	1,769	6	7½	2,161	203,849	94	1,145	0	11	0	3½	1	2½
Gorey, . .	1,377	11	9	139	7	2	185	11	4½	1,702	10	3½	1,804	178,146	99	1,001	1	2¼	0	1¾	1	4
Gort, . . .	1,569	7	5½	126	4	10¼	294	5	10½	1,989	18	2¼	2,751	282,523	103	1,587	0	10	0	1¼	0	11¾
Gortin, . .	148	3	6	36	19	0	23	7	6	208	10	0	258	22,438	87	126	1	2	0	1½	1	3½
Granard, . .	1,404	10	8¼	244	5	1¾	543	1	11	2,191	17	9	2,271	251,086	111	1,411	0	11	0	3¾	1	2¾
Inishowen, . .	418	14	7	52	2	10	42	16	1	513	13	6	906	82,188	91	462	0	9¾	0	0¾	0	10½
Kanturk, . .	2,336	7	2	221	10	11¾		–		2,557	18	1¾	4,199	403,714	96	2,268	0	10¾		–	0	10¾
Kells, . .	991	15	2¼	195	16	11¾	164	9	0	1,352	1	2	1,663	157,872	95	887	1	0¼	0	1¾	1	2
Kenmare, . .	1,972	7	6½	65	8	1¼	620	19	5½	2,658	15	1¼	3,383	298,299	88	1,676	0	11½	0	3½	1	3
Kilkeel, . .	143	4	7½	25	5	1¾	21	12	2	190	1	11¼	272	20,744	76	117	1	1¾	0	1¾	1	3½
Kilkenny, . .	2,393	5	10¼	270	15	3	607	7	11½	3,271	9	0¼	3,945	291,551	74	1,638	1	3¼	0	3½	1	6¾
Killadysert, .	1,625	5	7¼	193	6	8¼	494	19	9	2,313	12	1	2,261	277,196	123	1,557	0	11	0	3	1	2
Killala, . .	869	18	3½	125	18	4	290	10	2	1,286	6	9½	1,088	139,443	128	783	1	0	0	3½	1	3½
Killarney, . .	2,118	0	6¼	191	7	9	381	18	11	2,691	7	2¼	4,712	366,668	78	2,060	0	10½	0	1¼	1	0¼
Kilmacthomas, .	372	16	3	24	9	11	77	19	9½	475	5	11½	735	54,951	75	309	1	0¼	0	2¼	1	2½
Kilmallock, .	3,598	7	11¾	558	13	0	608	3	1¼	4,765	4	1	6,190	583,829	94	3,280	1	0	0	1¾	1	1¼
Kilrush, . .	3,645	7	4¼	253	2	7¾		–		3,898	10	0	5,142	548,149	107	3,079	1	0		–	1	0
Kinsale, . .	708	18	3¼	116	11	8¾	130	12	6¾	956	2	6¾	2,084	125,403	60	705	0	11	0	1¾	1	0¾
Larne, . .	351	8	7	81	9	8	51	10	9	484	9	0	445	49,476	111	278	1	2¾	0	1¾	1	4½
Letterkenny, .	183	16	3½	52	3	10½	30	3	8	266	3	10	295	28,977	98	163	1	1¾	0	1¾	1	3½
Limerick, . .	5,478	9	0¼	640	18	2½	887	16	3¾	7,007	3	6½	9,844	852,303	87	4,788	1	0	0	1¾	1	1¾
Lisburn, . .	433	14	6	125	16	10¼	96	2	8	655	14	0¼	704	61,538	87	346	1	3¼	0	2½	1	5¾
Lismore, . .	1.277	12	7½	101	19	5¼		–		1,379	12	0¼	1,885	191,168	101	1,074	1	0		–	1	0
Lisnaskea, . .	300	12	4	87	12	4	56	5	1	444	9	9	552	54,005	98	303	1	0	0	1¾	1	1¾
Listowel, . .	2,874	0	0	157	17	10	251	8	9	3,283	6	7	5,034	482,758	96	2,712	0	10½	0	1	0	11½
Londonderry, .	697	2	10	110	15	4	215	10	11	1,023	9	1	1,540	104,588	68	588	1	1	0	3½	1	4½
Longford, . .	1,457	11	11¼	170	5	3¼	431	11	10½	2,059	9	1	2,285	203,085	89	1,141	1	1½	0	3½	1	5
Loughrea, . .	1,192	5	0¾	65	18	6	223	13	11	1,481	17	5¾	1,990	214,748	108	1,206	0	9¼	0	1¾	0	11½
Lowtherstown, .	172	7	1	49	12	7	27	19	8	249	19	4	412	31,996	78	180	0	11½	0	1½	1	1
Lurgan, . .	488	16	1	166	4	11	132	15	10	787	16	10	1,100	63,740	58	358	1	5¼	0	3½	1	8¾
Macroom, . .	1,161	19	11	130	17	0	98	8	3	1,391	5	2	2,687	220,402	82	1,238	0	9¾	0	0¾	0	10½
Magherafelt, .	294	5	9	75	0	0	22	5	2	391	10	11	381	42,735	112	240	1	2½	0	1	1	3½
Mallow, . .	1,344	19	2	181	4	9	119	3	2	1,645	7	1	3,461	200,183	58	1,125	1	0¾	0	1	1	1¾
Manorhamilton, .	354	16	4½	60	2	4	65	16	8	480	15	4½	646	63,235	98	355	0	11	0	1¾	1	0¾

[*continued.*

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No. VII.—Table showing the Expenditure for Provisions, Necessaries, and Clothing of Workhouse Inmates, during the Half-Year ended 25th March, 1852 (included in Table No. II.); also, the Number relieved in the Half-year, and the Average Weekly Cost per Head:—163 Unions—*continued.*

Names of Unions.	Cost of Provisions consumed.			Cost of Necessaries consumed.			Cost of Clothing.			Total Cost of Provisions, Necessaries, and Clothing.			Total Number of Paupers relieved.	Collective No. of Days for all Paupers relieved in the Half-year.	Average No. of Days of Relief to each Pauper.	Average Daily No. of Paupers in Workhouse.	Average Weekly Cost per head. Provisions and Necessaries		Clothing.		Total.	
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.					s.	d.	s.	d.	s.	d.
Midleton, . .	1,960	8	6½	180	13	11	316	9	0½	2,457	11	6	3,824	303,794	79	1,706	0	11¾	0	1¾	1	1½
Milford, . .	230	15	3	46	1	11	82	9	4	359	6	6	425	39,585	93	222	0	11¾	0	3½	1	3¼
Millstreet, . .	1,489	0	6¼	161	3	0¾	129	18	6	1,780	2	1	3,285	249,445	76	1,401	0	11	0	1	1	0
Mitchelstown, .	1,293	6	9½	170	16	9¾	479	11	0	1,943	14	7¼	3,435	230,184	67	1,293	0	10¾	0	3½	1	2½
Mohill, . .	706	11	11	135	3	0	116	3	0	957	17	11	959	111,503	116	626	1	0¾	0	1¾	1	2½
Monaghan, . .	447	15	8	129	12	7	7	3	1	584	11	4	608	70,883	117	398	1	1¾	0	0¼	1	2
Mount Bellew, .	709	10	2½	46	6	3	52	17	8¼	808	14	1¾	772	101,715	132	571	1	0½	0	0¾	1	1¼
Mountmelick, .	1,241	11	0¼	132	13	4	197	7	1	1,571	11	5¼	2,437	189,460	78	1,064	1	0¼	0	1¾	1	2
Mullingar, . .	1,418	10	5¼	345	16	11	470	9	11½	2,234	17	3¾	2,141	225,839	105	1,269	1	1¼	0	3½	1	4¾
Naas, . . .	1,429	2	4¼	200	17	6	398	16	6	2,028	16	4¼	1,905	191,436	100	1,076	1	2	0	3½	1	5½
Navan, . .	1,253	7	5¾	179	19	11	152	4	0¾	1,585	11	5½	1,585	146,115	92	821	1	4½	0	1¾	1	6¼
Nenagh, . .	3,215	14	0¾	342	15	3	963	9	11¼	4,521	19	3	4,974	484,121	97	2,720	1	0¼	0	3½	1	3¾
Newcastle, .	2,912	13	4¾	459	19	3¼		–		3,372	12	8	5,870	487,342	83	2,738	0	11½		–	0	11½
Newport, . .	739	12	9¾	84	13	4½	262	15	0½	1,087	1	2¾	1,096	126,121	115	709	0	11	0	3½	1	2½
New Ross, . .	2,485	2	3½	155	0	3¼	591	7	6½	3,231	10	1¼	4,247	273,861	64	1,539	1	4¼	0	3½	1	7¾
Newry, . .	690	2	5	98	15	2	79	8	11	868	6	6	1,090	101,132	93	568	1	1¼	0	1¼	1	2½
Newtownards, .	577	2	8½	142	19	1	171	11	4	891	13	1½	1,083	82,352	76	463	1	2¾	0	3½	1	6¼
Newtownlimavady,	366	5	6	80	1	0	62	8	9	508	15	3	723	53,648	74	301	1	2	0	2	1	4
Oldcastle, . .	1,068	1	10	270	16	3	93	14	11½	1,432	13	0½	1,619	179,980	111	1,011	1	0½	0	0¾	1	1¼
Omagh, . .	587	12	9	95	1	8	81	14	1	764	8	6	1,077	87,379	81	491	1	1¼	0	1½	1	2¾
Oughterard, .	1,022	15	4¼	54	0	1¾	42	10	0	1,119	5	6	1,670	179,938	108	1,011	0	10	0	0½	0	10½

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Parsonstown,	1,317	2	1½	185	14	3¼	–			1,502	16	4¾	2,445	207,123	85	1,164	1	0¼	–			1	0¼
Portumna,	607	9	4¼	41	11	7¼	111	10	8½	760	11	8½	987	107,074	108	601	0	10¼	0	1¾		1	0
Rathdown,	857	8	1¾	168	4	3¾	294	11	0¾	1,320	3	6¼	1,655	94,257	57	530	1	6¼	0	5¼		1	11½
Rathdrum,	952	10	0	143	17	3	297	9	1½	1,393	16	4½	1,543	142,779	93	802	1	1	0	3½		1	4½
Rathkeale,	1,634	10	8½	259	12	2½	426	19	3¾	2,321	2	2¾	3,158	273,258	87	1,535	0	11½	0	2¾		1	2¼
Roscommon,	1,334	4	3½	179	12	7½	262	7	5¾	1,776	4	4¾	2,022	207,509	103	1,166	1	0¼	0	2¼		1	2½
Roscrea,	1,122	19	6	171	6	11½	216	10	8	1,510	17	1½	2,027	181,888	90	1,022	1	0	0	2		1	2
Scariff,	2,027	8	6¼	160	0	9	653	14	4	2,841	3	7¼	2,429	313,308	129	1,760	0	11¾	0	3½		1	3¼
Shillelagh,	690	8	3	81	16	10	116	15	3¾	889	0	4¾	987	112,095	114	630	0	11½	0	1¾		1	1¼
Skibbereen,	2,010	1	6	163	16	4	211	0	0	2,384	17	10	4,059	354,477	87	1,991	0	10¼	0	1		0	11¼
Skull,	565	8	2	54	4	0½	101	2	9	720	14	11½	1,173	97,091	83	545	0	10¾	0	1¾		1	0½
Sligo,	1,258	18	0	254	1	6	–			1,512	19	6	2,320	171,910	74	966	1	2¾	–			1	2¾
Strabane,	440	11	0	86	18	2	100	0	0	627	9	2	771	64,571	84	363	1	1¾	0	2½		1	4¼
Stranorlar,	225	10	6	45	2	1	22	14	0	293	6	7	436	38,139	87	214	1	0	0	1		1	1
Strokestown,	1,028	15	2¼	99	11	6	304	11	5	1,432	18	1¼	1,430	146,194	102	821	1	1	0	3½		1	4½
Swineford,	566	17	7	57	2	9¼	103	5	0	727	5	4¼	834	99,120	119	557	0	10½	0	1¾		1	0¼
Thomastown,	1,106	5	2	107	12	11	276	6	7½	1,490	4	8½	1,620	132,639	82	745	1	3½	0	3½		1	7
Thurles,	2,220	5	6	208	14	9¾	167	18	9¾	2,596	19	1½	4,721	322,443	68	1,811	1	0¾	0	0¾		1	1½
Tipperary,	3,143	19	3	527	2	8	533	0	1	4,204	2	0	5,736	511,678	89	2,875	1	0	0	1¾		1	1¾
Tobercurry,	194	11	7½	33	0	8½	49	0	9½	276	13	1½	269	28,936	108	163	1	1¼	0	2¾		1	4
Tralee,	4,065	1	8¼	359	1	0½	754	4	9¾	5,178	7	6½	6,870	724,071	105	4,068	0	10¼	0	1¾		1	0
Trim,	762	5	9	254	1	11	115	10	8	1,131	18	4	2,107	110,915	53	623	1	3½	0	1¾		1	5¼
Tuam,	1,298	15	8¾	99	14	2½	368	3	9¼	1,766	13	8½	2,302	235,639	102	1,324	0	10	0	2½		1	0½
Tulla,	1,776	11	9¼	162	8	8	301	9	4	2,240	9	9¼	2,647	289,408	109	1,626	0	11½	0	1¾		1	1
Tullamore,	1,642	11	2	313	2	7	552	19	5½	2,508	13	2½	3,169	265,427	84	1,491	1	0½	0	3½		1	4
Urlingford,	1,036	12	0	132	15	2	234	2	10	1,403	10	0	1,395	131,120	94	737	1	3	0	3		1	6
Waterford,	3,168	11	3½	266	14	3	407	12	4¼	3,842	17	10¾	5,908	391,313	66	2,198	1	2¼	0	1¾		1	4½
Westport,	1,162	7	9	212	19	1½	111	10	7	1,486	17	5½	2,315	214,135	92	1,203	0	10¾	0	1		0	11¾
Wexford,	1,827	15	4¾	223	12	4¼	206	18	3½	2,258	6	0½	2,808	198,638	71	1,116	1	5¼	0	1¾		1	7
Youghal,	1,461	10	8½	140	19	6	245	6	1	1,847	16	3½	3,539	235,501	67	1,323	0	11½	0	1¾		1	1¼
Total,	199,591	8	0½	25,236	5	5¼	33,676	4	11¼	258,503	18	5	342,972	30,181,934	88	169,561	1	0½	0	2		1	2½

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No. VIII.—Table showing the Expenditure for Provisions, Necessaries, and Clothing of Workhouse Inmates, during the Half-year ended 29th September, 1852 (included in Table No. III.); also, the Number relieved in the Half-year, and the Average Weekly Cost per Head:—163 Unions.

Names of Unions.	Cost of Provisions consumed.			Cost of Necessaries consumed.			Cost of Clothing.			Total Cost of Provisions, Necessaries, and Clothing.			Total Number of Paupers relieved.	Collective No. of Days for all Paupers relieved in the Half-year.	Average No. of Days of Relief to each Pauper.	Average Daily No. of Paupers in Workhouse.	Average Weekly Cost per head. Provisions and Necessaries		Clothing.		Total.	
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.					s.	d.	s.	d.	s.	d.
Abbeyleix,	1,037	1	6¼	128	17	3¾	140	19	1¾	1,306	17	11¾	1,362	135,319	99	720	1	2½	0	1¾	1	4¼
Antrim,	390	5	9	64	9	4	192	7	2	647	2	3	509	53,861	106	287	1	2¼	0	6	1	8¼
Ardee,	668	5	8	107	16	9	94	16	1	870	18	6	1,362	91,013	67	484	1	2¼	0	1¾	1	4
Armagh,	376	12	1	68	10	2	59	2	10	504	5	1	556	56,777	102	302	1	1¼	0	1¾	1	3
Athlone,	1,796	2	11	169	6	10½	110	11	5½	2,076	1	3	2,272	255,580	112	1,359	1	1	0	0¾	1	1¾
Athy,	1,049	13	5	104	9	10½	72	0	11¼	1,226	4	2½	1,418	138,334	98	736	1	2	0	1	1	3
Bailieborough,	704	16	3	75	3	1	105	10	7	885	9	11	1,103	101,310	92	539	1	1	0	1¾	1	2¾
Ballina,	1,144	3	5	106	18	10½	270	18	10	1,522	1	1½	1,429	173,402	121	922	1	0	0	2¾	1	2¾
Ballinasloe,	1,199	1	10	80	6	2	81	6	5	1,360	14	5	1,348	156,137	116	832	1	2	0	0¾	1	2¾
Ballinrobe,	1,466	12	7¾	103	15	4¼	271	7	8½	1,841	15	8½	2,662	260,530	98	1,386	0	10¼	0	1¾	1	0
Ballycastle,	228	6	4	60	6	8	20	5	9	308	18	9	350	30,998	89	165	1	3¾	0	1	1	4¾
Ballymahon,	846	14	4½	87	19	9	137	0	4½	1,071	14	6	1,020	111,757	110	594	1	2	0	2	1	4
Ballymena,	267	13	11	68	0	5	46	15	6	382	9	10	537	39,293	73	209	1	2½	0	2	1	4½
Ballymoney,	196	2	7	62	13	11	79	16	2	338	12	8	360	38,308	106	204	0	11½	0	3½	1	3
Ballyshannon,	364	0	4	49	4	8	65	17	3	479	2	3	686	63,229	92	336	0	11	0	1¾	1	0¾
Ballyvaghan,	924	16	10½	76	5	6½	–			1,001	2	5	1,062	152,352	143	810	0	11	–		0	11
Balrothery,	792	7	5	106	15	7	168	5	7	1,067	8	7	956	80,774	84	430	1	6¾	0	3½	1	10¼
Baltinglass,	853	3	3½	167	4	11	242	2	7¼	1,262	10	10	1,204	116,223	97	618	1	2¾	0	3½	1	6¼
Banbridge,	372	19	11¾	90	10	5¼	25	6	11	488	17	4	528	48,681	92	259	1	4	0	1	1	5
Bandon,	1,016	11	3	85	17	8	–			1,102	8	11	1,973	157,378	80	837	1	0	–		1	0
Bantry,	1,152	19	6½	87	19	7¼	202	17	9	1,443	16	10¾	2,470	194,772	79	1,036	0	10¾	0	1¾	1	0½

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Bawnboy,	277	10	11¼	47	4	11	41	1	0¼	365	16	10½	356	42,066	118	224	1	1	0	1½	1	2¼
Belfast,	2,584	13	11	570	9	10	642	2	2	3,797	5	11	5,346	308,212	58	1,639	1	5¼	0	3½	1	8¾
Belmullet,	1,113	3	6	74	6	6	179	6	9	1,366	16	9	1,471	172,166	117	916	0	11¾	0	1¾	1	1½
Borrisokane,	1,067	12	8½	86	2	1¾	187	14	6	1,341	9	4¼	1,468	157,690	107	839	1	0¼	0	2	1	2¼
Boyle,	812	19	3	85	0	9	104	17	6	1,002	17	6	947	100,680	106	536	1	3	0	1¾	1	4¾
Caherciveen,	2,148	10	2	31	9	10	325	13	1½	2,505	13	1½	3,442	312,630	91	1,663	0	11¾	0	1¾	1	1½
Callan,	1,482	15	10½	106	12	9¾	232	4	8¾	1,821	13	5	3,111	222,947	72	1,186	1	0	0	1¾	1	1¾
Carlow,	2,589	18	6	259	13	5	314	0	3½	3,163	12	2½	3,828	301,454	79	1,604	1	4	0	1¾	1	5¾
Carrickmacross,	828	6	0¾	128	11	11¼	68	8	9	1,025	6	9	1,344	131,413	97	699	1	0¼	0	1	1	1¼
Carrick-on-Shan.	453	5	10	60	3	9	171	1	8	684	11	3	917	83,724	91	445	0	10¼	0	3½	1	1¾
Carrick-on-Suir,	953	12	8¾	158	11	1½	283	6	4½	1,395	10	2¼	2,324	135,993	59	725	1	1¼	0	3½	1	5¼
Cashel,	3,696	15	11¼	390	7	3¼	604	11	3	4,691	14	6	6,237	580,380	93	3,087	0	11¾	0	1¼	1	1½
Castlebar,	1,004	16	3	92	0	7	230	18	3	1,327	15	1	1,624	148,238	91	789	1	0½	0	2½	1	3
Castleblayney,	763	12	11	60	17	0¾	100	2	3½	924	12	3¼	1,036	96,110	93	511	1	2½	0	1¾	1	4¼
Castlecomer,	340	16	9	34	2	7½	–			374	19	4½	526	39,686	75	211	1	4	–		1	4
Castlederg,	119	18	3	26	9	0	13	0	6	159	7	9	231	21,048	91	112	0	11¾	0	1	1	0¾
Castlerea,	665	0	7½	50	3	9½	52	18	3	768	2	8	1,257	101,593	81	540	0	11¾	0	1	1	0¾
Castletown,	664	7	2¼	48	12	1	109	13	2½	822	12	5¾	1,080	105,274	97	560	0	11½	0	1¾	1	1¾
Castletowndelvin,	222	9	7	46	3	5	39	18	1	308	11	1	331	34,420	104	183	1	1	0	2	1	3
Cavan,	1,046	4	11	116	6	8	165	10	5	1,328	2	0	1,650	158,900	96	845	1	0¼	0	1¾	1	2
Celbridge,	497	10	11½	90	4	6	125	0	3	712	15	8½	756	60,006	79	319	1	4½	0	3½	1	8
Claremorris,	995	9	1	48	7	6	153	4	9	1,197	1	4	1,365	147,108	108	783	1	0	0	1¾	1	1¾
Clifden,	1,361	11	8	104	11	0	117	4	11	1,583	7	7	2,204	225,112	102	1,198	0	11	0	0¾	0	11¾
Clogheen,	1,607	10	9¼	109	2	3¾	–			1,716	13	1½	3,485	250,650	72	1,333	0	11½	–		0	11¾
Clogher,	346	10	6	117	19	3½	47	2	9	511	12	6½	542	48,051	89	236	1	4¼	0	1½	1	5¾
Clonakilty,	555	11	10¾	47	15	0	–			603	6	10¾	1,436	91,724	64	488	0	11	–		0	11
Clones,	427	11	1	204	0	6	61	11	3½	693	2	10½	617	59,102	96	314	1	6	0	1¾	1	7¾
Clonmel,	3,881	2	6¼	226	10	9¼	–			4,107	13	3½	4,697	430,192	91	2,288	1	4	–		1	4
Coleraine,	398	10	4	69	7	0	54	1	0	521	18	4	631	51,889	82	276	1	3	0	1¾	1	4¾
Cookstown,	259	14	7	68	0	3	39	19	10	367	14	8	378	38,394	102	204	1	2¼	0	1¾	1	4
Cootehill,	663	5	0	97	12	1	–			760	17	1	1,055	107,627	102	573	1	0	–		1	0
Cork,	5,903	3	10	364	13	9	1,006	4	0	7,274	1	7	15,980	845,605	53	4,498	1	0¼	0	2	1	2¼
Corrofin,	891	6	3½	72	11	7¾	128	6	0½	1,092	3	11¾	1,606	152,075	95	809	0	10½	0	1½	1	0
Croom,	1,103	5	11	145	11	3¼	–			1,248	17	2¼	1,978	209,709	106	1,116	0	10	–		0	10
Dingle,	2,932	17	9	191	18	10	475	4	3	3,600	0	10	4,493	456,201	102	2,426	0	11½	0	1¾	1	1¼

[*continued.*

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No. VIII.—Table showing the Expenditure for Provisions, Necessaries, and Clothing of Workhouse Inmates, during the Half-year ended 29th September, 1852 (included in Table No. III.); also, the Number relieved in the Half-year, and the Average Weekly Cost per Head:—163 Unions—*continued.*

Names of Unions.	Cost of Provisions consumed.			Cost of Necessaries consumed.			Cost of Clothing.			Total Cost of Provisions, Necessaries, and Clothing.			Total Number of Paupers relieved.	Collective No. of Days for all Paupers relieved in the Half-year.	Average No. of Days of Relief to each Pauper.	Average Daily No. of Paupers in Workhouse.	Average Weekly Cost per head.					
																	Provisions and Necessaries		Clothing.		Total.	
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.					s.	d.	s.	d.	s.	d.
Donaghmore, .	406	7	4¼	41	5	5	32	18	8	480	11	5¼	513	55,326	108	294	1	1½	0	1	1	2½
Donegal, . .	327	6	2	39	0	4	38	16	4½	405	2	10½	538	50,248	93	267	1	0¼	0	1¼	1	1½
Downpatrick, .	656	11	8¼	87	6	7½	508	16	0¼	1,252	14	4	1,037	84,488	81	449	1	2¾	0	10¼	2	1
Drogheda, . .	977	10	9¼	78	8	5¼	110	9	1¼	1,166	8	3¾	1,569	106,037	68	564	1	4¾	0	1¾	1	6½
Dromore, West, .	263	8	0	32	6	1	28	18	9	324	12	10	441	36,608	83	194	1	1¼	0	1¼	1	2¾
Dublin, North, .	4,463	13	4½	412	0	1¼	486	9	11	5,362	3	4¾	5,142	446,715	87	2,376	1	6¼	0	1¾	1	8
Dublin, South, .	5,978	5	10¾	436	13	9	1,186	3	4	7,601	2	11¾	6,559	569,369	87	3,029	1	6¼	0	3½	1	10¼
Dundalk, . .	852	13	1	66	0	6½	62	13	10½	981	7	6	1,132	105,325	93	560	1	2¾	0	1	1	3¾
Dunfanaghy, .	84	16	10	21	11	0	13	5	10	119	13	8	170	12,762	75	67	1	2	0	1¾	1	3¾
Dungannon, .	213	1	4½	56	1	1	38	19	5½	308	1	11	440	37,412	85	199	1	0	0	1¾	1	1¾
Dungarvan, . .	1,412	17	5½	91	17	4	247	7	10½	1,752	2	8	2,583	212,540	82	1,131	0	11¾	0	2	1	1¾
Dunmanway, .	399	10	0¾	35	18	5	24	6	5	459	14	10¾	1,206	81,718	68	435	0	9	0	0½	0	9½
Dunshaughlin, .	657	8	11¼	114	1	7¼	88	1	6½	859	12	1	1,007	84,554	84	450	1	3¼	0	1¾	1	5
Edenderry, . .	1,119	8	9¼	88	6	10¾	154	15	0½	1,362	10	8½	1,732	148,562	86	790	1	1¾	0	1¾	1	3½
Ennis, . . .	3,168	5	0¾	365	2	11¾	304	15	5¾	3,838	3	6¼	3,981	512,020	129	2,724	0	11½	0	1	1	0½
Enniscorthy, .	1,988	12	1	138	5	8	242	15	0	2,369	12	9	2,801	233,041	83	1,240	1	3¼	0	1¾	1	5
Enniskillen, .	606	15	3	118	0	2	58	11	0	783	6	5	889	100,264	113	533	1	0	0	1	1	1
Ennistymon, .	2,871	17	1½	283	16	4	–			3,155	13	5½	3,725	487,694	131	2,594	0	10¾	–		0	10¾
Fermoy, . .	1,251	14	9½	141	19	4¼	–			1,393	14	1¾	3,606	217,841	60	1,159	0	10¾	–		0	10¾
Galway, . .	3,141	10	11	235	19	10	360	8	4	3,737	19	1	4,305	483,898	112	2,574	0	11¾	0	1¼	1	1
Glennamaddy, .	430	14	6	34	8	10	38	19	5½	504	2	9½	754	66,426	88	353	0	11¾	0	1	1	0¾

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Glenties,	224	18	2	29	2	11	34	8	11	288	10	0	555	42,613	77	227	0	10	0	1¼	0	11¼
Glin,	1,365	13	3¼	91	17	6	225	6	2	1,682	16	11¼	2,417	233,422	97	1,241	0	10½	0	1½	1	0
Gorey,	1,356	11	1	170	14	3	181	14	5¼	1,708	19	9¼	1,913	174,453	91	928	1	2¾	0	1¾	1	4½
Gort,	1,871	18	11¼	102	16	10¾	320	6	2	2,295	2	0	3,107	307,496	99	1,636	0	10¾	0	1¾	1	0½
Gortin,	112	15	6	23	17	0	34	4	3	170	16	9	220	16,422	75	87	1	2	0	3½	1	5½
Granard,	1,504	17	6¾	112	13	3¾		–		1,617	10	10½	2,338	242,040	104	1,287	0	11¼		–	0	11¼
Inishowen,	365	14	6	19	19	1	34	8	7	420	2	2	802	66,108	82	352	0	10	0	0¾	0	10¾
Kanturk,	2,553	8	3½	228	9	3½		–		2,781	17	7	4,717	424,284	90	2,257	0	11		–	0	11
Kells,	1,060	14	1	156	5	8½	159	17	4¾	1,376	17	2¼	1,599	153,475	96	816	1	1¼	0	1¾	1	3
Kenmare,	2,264	17	8¼	39	2	3¾	356	16	0	2,660	16	0	3,561	342,531	96	1,822	0	11¼	0	1¾	1	1
Kilkeel,	126	19	5¾	16	16	7	18	11	5¾	162	7	6½	313	17,831	57	95	1	1½	0	1¾	1	3¼
Kilkenny,	2,592	14	3½	289	16	6		–		2,882	10	9½	3,942	327,500	83	1,742	1	2¾		–	1	2¾
Killadysert,	1,656	11	4¾	106	14	11¾	563	4	2	2,326	10	6½	2,645	270,341	102	1,438	0	11	0	3½	1	2½
Killala,	937	5	6	89	7	11	311	14	7	1,338	8	0	1,156	149,989	130	798	0	11½	0	3½	1	3
Killarney,	2,290	14	9¾	200	18	11¾	221	18	1¾	2,713	11	11¼	5,772	426,062	74	2,266	0	9¾	0	1	0	10¾
Kilmacthomas,	416	16	0	24	19	6	57	5	6¾	499	1	0¾	699	54,897	79	292	1	1½	0	1¾	1	3¼
Kilmallock,	3,234	9	10½	405	8	6		–		3,639	18	4½	5,815	539,892	93	2,872	0	11¼		–	0	11¼
Kilrush,	4,215	13	1½	226	5	9¼	1,396	15	8½	5,838	14	7¼	5,472	670,456	123	3,566	0	11	0	3½	1	2½
Kinsale,	824	11	6	81	8	8	147	5	4¾	1,053	5	6¾	2,249	141,379	63	752	0	10¾	0	1¾	1	0½
Larne,	371	2	7	75	17	5	106	4	9	553	4	9	496	50,993	103	271	1	2¾	0	3½	1	6¼
Letterkenny,	172	2	0	51	5	4	28	19	10	252	7	2	301	27,831	92	148	1	1½	0	1¾	1	3¼
Limerick,	5,687	5	7	559	11	6	913	2	7½	7,159	19	8½	10,171	876,606	86	4,663	1	0	0	1¾	1	1¾
Lisburn,	430	13	7	79	19	2	86	18	3	597	11	0	734	58,419	80	311	1	2½	0	2½	1	5
Lismore,	1,392	10	9¾	145	15	11½		–		1,538	6	9¼	1,996	213,340	107	1,135	1	0		–	1	0
Lisnaskea,	306	15	10	76	3	11	56	3	11	439	3	8	548	53,950	98	287	1	0	0	1¾	1	1¾
Listowel,	2,822	5	0	126	3	1		–		2,948	8	1	5,185	508,643	98	2,706	0	9¾		–	0	9¾
Londonderry,	628	12	0	77	16	8	99	17	7	806	6	3	1,285	88,677	69	472	1	1½	0	1¾	1	3¼
Longford,	1,414	16	8½	91	8	3½	93	15	0	1,600	0	0	1,978	192,000	97	1,021	1	1¼	0	0¾	1	2
Loughrea,	1,170	11	9½	70	4	11½	108	1	6	1,348	18	3	2,055	207,504	101	1,104	0	10	0	1	0	11
Lowtherstown,	164	17	3	35	2	9	26	0	0	226	0	0	353	28,663	81	152	0	11¾	0	1½	1	1¼
Lurgan,	437	19	1	113	1	7	108	18	8	659	19	4	922	52,287	57	278	1	5¾	0	3½	1	9¼
Macroom,	1,376	5	4	111	2	6	149	16	7	1,637	4	5	2,937	251,716	86	1,339	0	10	0	1	0	11
Magherafelt,	269	5	5½	41	17	3	21	0	4	332	3	0½	349	40,351	116	215	1	1	0	0¾	1	1¾
Mallow,	1,268	0	4	150	6	8½	58	5	11	1,476	12	11½	3,869	195,671	51	1,041	1	0	0	0½	1	0½
Manorhamilton,	351	13	2	25	5	2	63	17	11	440	16	3	543	62,062	114	330	0	10¼	0	1¾	1	0

[*continued.*

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No. VIII.—Table showing the Expenditure for Provisions, Necessaries, and Clothing of Workhouse Inmates, during the Half-year ended 29th September, 1852 (included in Table No. III.); also, the Number relieved in the Half-year, and the Average Weekly Cost per Head:—163 Unions—*continued.*

Names of Unions.	Cost of Provisions consumed.			Cost of Necessaries consumed.			Cost of Clothing.			Total Cost of Provisions, Necessaries, and Clothing.			Total Number of Paupers relieved.	Collective No of Days for all Paupers relieved in the Half-year.	Average No. of Days of Relief to each Pauper.	Average Daily No. of Paupers in Workhouse.	Average Weekly Cost per head.					
																	Provisions and Necessaries		Clothing.		Total.	
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.					s.	d.	s.	d.	s.	d.
Midleton, . .	2,290	2	6¾	150	2	7½	205	4	5	2,645	9	7¼	4,804	344,766	72	1,834	1	0	0	1	1	1
Milford, . .	198	14	7	31	15	7	23	17	0	254	7	2	335	35,610	106	189	0	11	0	1	1	0
Millstreet, . .	1,800	2	1	113	12	11	145	2	3	2,058	17	3	4,246	278,623	66	1,482	0	11½	0	1	1	0½
Mitchelstown, .	1,173	10	4¾	150	14	3¾	463	5	6½	1,787	10	3	3,389	222,373	66	1,183	0	10	0	3½	1	1½
Mohill, . .	730	12	10	78	0	6	103	2	2¼	911	15	6¼	796	98,985	124	526	1	1¾	0	1¾	1	3½
Monaghan, . .	457	17	4	98	12	2	15	15	2	572	4	8	624	70,319	113	374	1	1¼	0	0½	1	1¾
Mount Bellew, .	766	6	8	61	13	10	136	16	2	964	16	8	921	104,302	113	555	1	1¼	0	2¼	1	3½
Mountmelick, .	1,400	9	7½	162	13	0¼	311	6	5¾	1,874	9	1½	2,306	199,246	86	1,060	1	1¼	0	2½	1	3¾
Mullingar, . .	1,577	15	6	324	6	0	475	10	4½	2,377	11	10½	2,158	228,249	106	1,214	1	2	0	3½	1	5½
Naas, . . .	1,432	1	11¾	215	17	5	198	11	10	1,846	11	2¾	1,902	190,648	100	1,014	1	2½	0	1½	1	4¼
Navan, . .	1,236	14	5½	117	5	5¼	283	6	4	1,637	6	2¾	1,869	135,992	73	723	1	4¾	0	3½	1	8¼
Nenagh, . .	2,817	3	0½	314	1	5	452	11	8½	3,583	16	2	4,753	434,482	91	2,311	1	0	0	1¾	1	1¾
Newcastle, . .	2,707	17	9¼	266	0	4¾	392	3	6	3,366	1	8	6,029	483,841	80	2,574	0	10¼	0	1½	0	11½
Newport, . .	924	7	7¼	69	13	3¾	218	7	0½	1,212	7	11½	1,248	157,214	126	836	0	10¼	0	2¼	1	1
New Ross, . .	2,658	19	5¼	118	6	4	612	0	4½	3,389	6	1¾	3,590	293,769	82	1,563	1	3¾	0	3½	1	7¼
Newry, . .	720	19	7	104	13	1	44	3	4	869	16	0	1,147	98,928	86	526	1	2	0	0¾	1	2¼
Newtownards, .	536	5	1	87	15	5	148	18	11½	772	19	5½	822	71,495	87	380	1	2¾	0	3½	1	6¼
Newtownlimavady,	357	2	8	86	8	7	35	0	9	478	12	0	624	54,057	87	288	1	2	0	1	1	3
Oldcastle, . .	1,050	4	3	212	11	7	88	18	10	1,351	14	8	1,534	170,769	111	908	1	0½	0	0¾	1	1¼
Omagh, . .	557	6	11	78	14	5	74	1	6	710	2	10	966	81,631	85	434	1	1¼	0	1½	1	2¾
Oughterard, .	1,320	19	1	61	2	2½	295	8	8	1,677	9	11½	1,834	219,918	120	1,170	0	10½	0	2½	1	0¼

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Parsonstown,	1,448	14	7	118	11	1½	206	7	11	1,773	13	7½	2,435	198,140	81	1,054	1	1¼	0	1¾	1	3
Portumna,	686	3	9¼	33	17	1½	60	0	6	780	1	4¼	1,107	115,254	104	613	0	10½	0	1	0	11½
Rathdown,	911	7	9¾	122	3	2½	185	15	4	1,219	6	4¼	1,758	89,168	51	474	1	7½	0	3½	1	11
Rathdrum,	939	6	7¼	145	7	2½	280	5	11½	1,364	19	9¼	1,521	134,543	88	716	1	1½	0	3½	1	5
Rathkeale,	1,856	18	7	176	6	7¼	478	8	2	2,511	13	4¼	3,997	306,181	77	1,629	0	11	0	2¾	1	1¾
Roscommon,	1,331	4	7¾	125	12	10¼	289	0	7	1,745	18	1	2,026	208,125	103	1,107	0	11¾	0	2¼	1	2
Roscrea,	1,262	12	3¾	126	0	5	100	11	3	1,489	3	11¾	2,080	168,947	81	890	1	1¼	0	1	1	2¾
Scariff,	1,757	11	11	124	15	6		–		1,882	7	5	2,063	289,217	140	1,538	0	11		–	0	11
Shillelagh,	766	12	2½	65	15	1	119	3	10	951	11	1½	1,134	114,424	101	609	1	0½	0	1¾	1	2
Skibbereen,	1,827	3	5¾	132	17	2¾	355	18	10¼	2,315	19	6¾	4,236	341,705	81	1,818	0	9¾	0	1¾	0	11½
Skull,	517	19	1½	48	13	4	92	4	2	658	16	7½	1,192	88,519	74	471	0	10¾	0	1¾	1	0½
Sligo,	1,198	11	7	168	17	11		–		1,367	9	6	1,935	167,690	87	892	1	1¼		–	1	1¾
Strabane,	411	1	10	90	12	2	100	0	0	601	14	0	692	61,037	88	324	1	1¼	0	2¾	1	4½
Stranorlar,	195	12	9	36	5	9	21	0	7½	252	19	1½	469	35,348	75	188	0	11	0	1	1	0
Strokestown,	987	7	11	92	17	0	296	4	4	1,376	9	3	1,423	142,184	100	756	1	0¾	0	3½	1	4¼
Swineford,	606	10	6¾	39	15	9½	90	17	5	737	3	9¼	865	101,776	118	541	0	10½	0	1½	1	0
Thomastown,	1,142	19	3	84	19	3¼	141	11	8½	1,369	10	2½	1,525	135,921	89	723	1	3¼	0	1¾	1	5
Thurles,	2,151	14	2	162	10	8		–		2,314	4	10	4,650	532,668	72	1,769	0	11¼		–	0	11¾
Tipperary,	2,677	13	5	281	15	9	462	8	4	3,421	17	6	5,400	443,919	82	2,361	0	11¼	0	1¾	1	1
Tobercurry,	168	10	7½	19	6	2½	40	15	7	228	12	5	224	25,217	113	134	1	0½	0	2¾	1	3¼
Tralee,	4,331	7	1	259	15	11	773	0	7½	5,364	3	7½	6,761	742,110	110	3,947	0	10½	0	1¾	1	0¼
Trim,	557	17	4½	278	18	8	103	5	7¾	940	1	8¼	1,591	99,151	62	527	1	2¼	0	1¾	1	4
Tuam,	1,735	0	8½	86	16	6¼	281	5	6¾	2,103	2	9½	2,720	270,023	99	1,436	0	11¼	0	1¾	1	1
Tulla,	1,685	8	10¼	125	11	0¼	288	18	3¼	2,099	18	1¾	2,515	277,357	110	1,475	0	11	0	1¾	1	0¾
Tullamore,	1,661	8	2½	207	18	6½	524	14	0½	2,394	0	9½	3,177	251,857	79	1,339	1	0½	0	3½	1	4
Urlingford,	1,069	18	1	103	17	4		–		1,173	15	5	1,331	136,373	102	725	1	2½		–	1	2½
Waterford,	3,426	19	3¾	242	15	10¼	427	17	6¼	4,097	12	8¼	6,235	410,849	66	2,185	1	3	0	1¾	1	4¾
Westport,	1,302	16	3	142	15	4	234	3	0	1,679	14	7	2,229	224,786	101	1,196	0	10¾	0	1¾	1	0½
Wexford,	1,819	18	10	149	15	2¼	212	7	2	2,182	1	2¼	2,976	203,864	69	1,084	1	4¼	0	1¾	1	6
Youghal,	1,704	15	9¾	114	0	3	279	15	5¼	2,098	11	6	4,151	268,581	65	1,429	0	11¼	0	1¾	1	1
Total,	208,881	17	8¾	20,364	2	3¼	29,644	2	10	258,890	2	10	352,375	30,887,000	88	164,292	1	0¼	0	1½	1	2

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No. IX.—CLASSIFICATION of PERSONS RELIEVED in the UNION WORKHOUSES IN IRELAND, during the Year ended 29th Sept., 1852.

Classes of Persons Relieved in the Workhouses.			No. in the Half-year ended 25th March, 1852.	No. in the Half-year ended 29th September 1852.
ABLE-BODIED AND THEIR CHILDREN.				
Adults,	Married Couples,	Males,	1	4,352	4,019
		Females,	2	4,352	4,019
	Other Males,		3	49,363	50,649
	Other Females,		4	100,358	102,985
Children under 15, of Able-bodied Inmates,		Illegitimate,	5	6,682	7,674
		Other Children,	6	68,997	69,412
NOT ABLE-BODIED.					
Adults,	Married Couples,	Males,	7	943	877
		Females,	8	943	877
	Other Males,		9	12,480	13,556
	Other Females,		10	15,705	16,826
Children under 15,	Of Parents not able-bodied being Inmates	Illegitimate,	11	304	426
		Other Children,	12	4,796	3,994
	Orphans, or other Children, relieved without Parents,		13	72,144	75,414
LUNATICS, INSANE PERSONS, AND IDIOTS.					
Adult Males,			14	650	690
Adult Females,			15	765	817
Children under 15,			16	138	140
Total number of Males,			17	67,788	69,791
Do. Females,			18	122,123	125,524
Do. Children under 15,			19	153,061	157,060
Grand Total,			20	342,972	352,375

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No. X.—Classification of Persons relieved out of the Workhouses in Unions in Ireland, during the Year ended 29th September, 1852.

Classes of Persons Relieved.		Number in the Half-year ended 25 March, 1852.	Number in the Half-year ended 29 Sept., 1852.
RELIEVED UNDER 10 VIC., C. 31, SEC. 1.			
Adult Males permanently disabled by old age or infirmity,	1	613	517
Families of Adult Males under heading 1, Wives,	2	222	203
Families of Adult Males under heading 1, Children under 15,	3	377	315
Adult Males relieved in cases of their own sickness or accident,	4	1,358	1,321
Families of Adult Males under heading 4, Wives,	5	416	432
Families of Adult Males under heading 4, Children under 15,	6	1,161	1,156
Adult Women permanently disabled by old age or infirmity,	7	1,379	1,196
Children under 15, of women under heading 7, Legitimate,	8	264	180
Children under 15, of women under heading 7, Illegitimate,	9	13	7
Adult Women relieved in cases of sickness or accident,	10	1,287	1,318
Children under 15, of women under heading 10, Legitimate,	11	854	836
Children under 15, of women under heading 10, Illegitimate,	12	57	62
Able-bodied Widows, having two or more legitimate children dependent on them,	13	323	371
Children under 15 dependent on Widows under heading 13,	14	955	1,067
Lunatics, Insane Persons, and Idiots, Males,	15	19	14
Lunatics, Insane Persons, and Idiots, Females,	16	16	11
Lunatics, Insane Persons, and Idiots, Children under 15,	17	53	18
Total,		9,367	9,024
PERSONS RELIEVED UNDER 10 VIC., C. 31, NOT RELIEVABLE UNDER SEC. 1.*			
Adult Males, married or single, relieved on account of want of work,	18	–	–
Families of Adult Males under heading 18, Wives,	19	–	–
Families of Adult Males under heading 18, Children under 15,	20	–	–
Able-bodied Women, Unmarried,	21	–	–
Able-bodied Women, Widows not relievable under sec. 1,	22	–	–
Children of Women under headings 21 and 22, Legitimate,	23	–	–
Children of Women under headings 21 and 22, Illegitimate,	24	–	–
Families relieved without Husband or Father.			
Husband or Father in Gaol, Wives,	25	–	–
Husband or Father in Gaol, Children under 15,	26	1	1
Husband or Father on service in Army or Navy, Wives,	27	–	–
Husband or Father on service in Army or Navy, Children under 15,	28	–	–
Deserted by Husband or Father, Wives,	29	3	–
Deserted by Husband or Father, Children under 15,	30	11	6
Orphans and children relieved without either parent,	31	44	44
Total,		59	51

* There being no Order in operation under Section 2, these were cases provisionally relieved by the Relieving Officers.

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No. XI.—Statement (in pursuance of sec. 20 of 12 & 13 Vic., c. 104) relative to the Audit of Union Accounts:—(in continuation of Statement in Fifth Annual Report, 1852, Appendix B., No. XI.)

1. Date up to which the Accounts of Unions have been audited.

The Accounts of all the Unions have been audited to 29th September, 1852.

2. Sums Disallowed or found Due on Audit of the Accounts of Unions in Ireland, up to 29th September, 1852, and whether Recovered or in course of Recovery from the Parties Debited.

Unions.	Half-year ended.	Date of Audit.	Amount Disallowed or found Due.			Whether Paid or in course of Recovery.	Observations:—Nature of Sum Disallowed, &c.
			£	s.	d.		
Armagh, . .	29 Sep., 1852,	22 Dec., 1852,	4	7	6	Paid, . . .	Expense of a Map for Dispensary Committee; charged to Guardians who signed the cheque.
Athlone, . .	29 Sep., 1852,	29 Jan., 1853,	34	16	6	Debited to Treasurer's account, . .	Interest illegally charged by Union Treasurer.
,, . .	29 Sep., 1852,	29 Jan., 1853,	0	5	0	Paid, . . .	Expense of sending a Pauper to Liverpool.
Ballina, . .	29 Sep., 1852,	22 Feb., 1853,	2	12	7	Debited to Treasurer's account, . .	Interest illegally charged by Union Treasurer.
Ballinrobe, .	29 Sep., 1852,	14 Jan., 1853,	5	4	8	Paid, . . .	Outdoor Relief illegally given.
Ballymena, .	29 Sep., 1852,	6 Dec., 1852,	0	4	0	Paid, . . .	Cost of a Blanket for a poor person.
Bantry, . .	29 Sep., 1852,	16 Nov., 1852,	0	0	10	Paid, . . .	Outdoor Relief illegally given.
Belmullet, . .	29 Sep., 1852,	24 Feb., 1853,	1	16	2	Debited to Treasurer's account, . .	Interest illegally charged by Union Treasurer.
Borrisokane, .	25 Mar., 1852,	15 June, 1852,	27	16	3	Paid, . . .	Forged Cheques paid by Treasurer.
Carrick-on-Shan.,	25 Mar., 1852,	7 Aug., 1852,	2	2	0	In course of recovery,	Paid for keeping a Postage account; charged to Guardians who signed the cheque.
Castleblayney, .	29 Sep., 1852,	22 Dec., 1852,	5	0	0	Paid, . . .	Testimonial to Revising Valuator; charged to Guardians who signed the cheque.
Castlecomer, .	29 Sep., 1852,	9 Dec., 1852,	0	1	8	Paid, . . .	Provisional Relief illegally given.
							£5 18s. 11*d.*, Value of Outdoor Relief in kind unaccounted for by Thomas Keane, Relieving Officer.

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Claremorris,	29 Sep., 1852,	5 Mar., 1853,	24 15 2¾	Paid,	£8 7s. 2d., Ditto, by Myles Nally, Relieving Officer. £5 18s. 5d., Ditto, by Thomas Moran, Relieving Officer. £1 4s. 11d., Ditto, by John Beasty, Relieving Officer. £3 5s. 9¾d., Ditto, by George Ekins, Relieving Officer.
Clifden,	25 Mar., 1852,	20 Sep., 1852,	1 5 1	Paid,	Deficiency in W. H. Master's Provision account.
,,	29 Sep., 1852,	21 Jan., 1853,	1 13 0	Paid,	Expense of Rate Collector attending Sessions.
Clonmel,	25 Mar., 1852,	17 April, 1852,	108 18 5	Paid,	£91 1s. 6d., Interest illegally charged by Union Treasurer. £17 1s. 11d., Deficiency in Provision and Clothing accounts of Patrick Joyce, late Workhouse Master. 15s., Deficiency in Milk account; charged to Thomas Butler, Storekeeper.
Coleraine,	25 Mar., 1852,	23 June, 1852,	1 0 0	Paid,	Remuneration to Clerk to Dispensary Committee not sanctioned by Poor Law Commissioners.
Cork,	25 Mar., 1852,	9 Oct., 1852,	1 0 0	Paid,	Expense of engrossing a Memorial to Treasury.
,,	29 Sep., 1852,	31 Jan., 1853,	0 5 0	Paid,	Overpaid to Medical Officer.
Dromore, West,	29 Sep., 1852,	21 Jan., 1853,	0 18 6	Cancelled,	14s., Overcharged in Clerk's Petty Cash account. 4s. 6d., Illegally paid for a Coffin.
Dunfanaghy,	29 Sep., 1852,	16 Dec., 1852,	4 14 4	Paid,	Emigration expenses not sanctioned by Commissioners; charged to Guardians who signed the cheque.
Ennis,	29 Sep., 1852,	26 Jan., 1853,	2 17 1	Paid,	£2 12s. 7d., Overpaid to Milk Contractor. 4s. 6d., Paid to Crusheen Dispensary, and not accounted for.
Ennistymon,	25 Mar., 1852,	13 July, 1852,	20 18 9	Paid,	Value of Meal received by M. Culliney, Relieving Officer, and not accounted for.
,,	29 Sep., 1852,	1 Feb., 1853,	141 13 5¾	Not Paid,	Deficiency in Workhouse Provisions; charged to Thomas John Noke Clarkson, late Workhouse Master, who has left the country.
Fermoy,	29 Sep., 1852,	27 Oct., 1852,	0 12 2	Paid,	Payment in Clerk's Petty Cash account without a voucher.
Galway,	29 Sep., 1852,	18 Jan., 1853,	0 11 6	Paid.	Do. do. do.
Glennamaddy,	29 Sep., 1852,	18 Mar., 1853,	0 1 6	Debited to Treasurer's account,	Interest illegally charged by Union Treasurer.

[*continued.*

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No. XI.—Statement (in pursuance of sec. 20 of 12 & 13 Vic., c. 104) relative to the Audit of Union Accounts:—(in continuation of Statement in Fifth Annual Report, 1852, Appendix B, No. XI.)—*continued.*

Unions.	Half-year ended.	Date of Audit.	Amount Disallowed or found Due.	Whether Paid or in course of Recovery.	Observations:—Nature of Sum Disallowed, &c.
			£ s. d.		
Granard, . .	29 Sep., 1852,	15 Jan., 1853,	1 16 3	Paid, . .	£1 13s. 1d., Deficiency in Workhouse Master's Provision account. 3s. 2d., Expense of Coffin for Pauper not on Relief List; charged to Clerk, and paid by him.
Inishowen, . .	25 Mar., 1852,	9 July, 1852,	3 0 0	Paid, . . .	Remuneration to Poor Rate Collector, under Parliamentary Voters' Act.
Kauturk, . .	25 Mar., 1852,	14 Sep., 1852,	1 0 0	Paid, . . .	Expense of sending a Pauper to England.
,, . .	29 Sep., 1852,	2 Mar., 1853,	5 0 0	Paid, . . .	Overdrawn to pay Tradesmen's wages.
Kilkenny, . .	25 Mar., 1852,	10 June, 1852,	0 14 0	Paid, . . .	Provisional Relief illegally given.
Killala, . .	29 Sep., 1852,	23 Feb., 1853,	0 6 11	Debited to Treasurer's account, . .	Interest illegally charged by Union Treasurer.
Kilmallock, .	25 Mar., 1852,	31 July, 1852,	10 16 11½	In course of recovery,	Deficiency in Provision account of Denis O'Brien, late Workhouse Master.
Kilrush, . .	29 Sep., 1852,	4 Feb., 1853,	5 13 1½	Paid, . . .	Overpayment to Contractors.
Larne, . .	29 Sep., 1852,	3 Dec., 1852,	6 0 7	Paid, . .	£1 12s., Paid for Lime, Brushes, &c., for Poor of the town. £4 8s. 7d., Emigration expenses not sanctioned by Poor Law Commissioners.
Lismore, . .	25 Mar., 1852,	21 May, 1852,	0 6 2½	Paid, . . .	Outdoor Relief illegally given.
,, . .	29 Sep., 1852,	22 Dec., 1852,	15 0 0	Paid, . . .	Deficiency in Workhouse Master and Matron's Clothing account.
Listowel, . .	25 Mar., 1852,	24 July, 1852,	61 7 11	In course of recovery,	Deficiency in Workhouse Master's Provision account.
Longford, . .	29 Sep., 1852,	15 Feb., 1853,	6 2 6	Debited to Treasurer's account, . .	Interest illegally charged by Union Treasurer.
Macroom, . .	29 Sep., 1852,	26 Nov., 1852,	0 6 0	Paid, . . .	Election expenses unpaid by Clerk, and charged to his account.
Middleton, . .	29 Sep., 1852,	17 Feb., 1853,	88 6 0	Paid, . . .	Reserved by Guardians to pay interest to Union Treasurer.
Mitchelstown, .	25 Mar., 1852,	5 June, 1852,	0 11 0	Paid, . . .	Overpaid to Contractors.

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Mohill, . .	29 Sep., 1852,	9 Feb., 1853,	1 17 8	In course of recovery,	Emigration expenses not sanctioned by Commissioners; charged to Gds. who signed the cheque.
Mountmelick, .	25 Mar., 1852,	8 June, 1852,	13 7 2	Paid, . . .	Overpayment in Clerk's salary.
Mullingar, . .	25 Sep., 1852,	11 Mar., 1853,	4 1 2	In course of recovery,	Medicine charged for by Dr. Berry, one of the District Dispensary Doctors, contrary to Medical Charities' Act, 14 & 15 Vic., cap. 68, sec. 11; to be deducted from his salary.
Newport, . .	25 Mar., 1852,	19 July, 1852,	20 14 8	Part Paid, . .	Deficiency in Provision account of T. N. Clarkson, late Master of Workhouse.
Oldcastle, . .	29 Sep., 1852,	27 Jan., 1853,	6 9 0	Paid, . . .	Maintenance of parties not duly registered; charged to Workhouse Master.
Omagh, . .	25 Mar., 1852,	18 May, 1852,	1 0 0	Paid, . . .	Paid in excess for a Loom.
Rathdrum, . .	29 Sep., 1852,	13 Jan., 1853,	9 13 10	Paid, . . .	An illegal charge in Maintenance account; charged to Workhouse Master.
Roscommon, .	29 Sep., 1852,	1 Feb., 1853,	0 1 8	Debited to Treasurer's account, . .	Interest illegally charged by Union Treasurer.
Strokestown, .	29 Sep., 1852,	17 Feb., 1853,	2 10 5	Do., . . .	Do. do. do.
Swineford, . .	29 Sep., 1852,	19 Feb., 1853,	5 12 11	Do., . . .	Do. do. do.
Thurles, . .	25 Mar., 1852,	22 June, 1852,	30 14 8	In course of recovery,	£8 11*s.*, Expense of inserting in two newspapers an Address to Mr. R. U. Bayly, Temporary Inspector. £10 8*s.*, Amount of Provisions issued in excess to Paupers, by P. Hurley, late Assistant Master of Workhouse. £11 15*s.* 8*d.*, Amount of Provisions issued in excess to Paupers, by William Richardson, Assistant Master of Workhouse.
,, . .	29 Sep., 1852,	23 Dec., 1852,	2 1 0	Paid, . . .	Paid to Clerk for keeping Duplicate Rate Books.
Tipperary, . .	25 Mar., 1852,	26 June, 1852,	19 12 1	Debited to Treasurer's account, . .	Interest illegally charged by Union Treasurer.
Tullamore, . .	29 Sep., 1852,	27 Nov., 1852,	10 0 0	Paid, . . .	Overpayment to Clerk for Rate Books.
Westport, . .	25 Mar., 1852,	27 July, 1852,	5 2 1	Paid, . . .	Deficiency in Clothing account of Wm. Guff, Workhouse Master.
,, . .	29 Sep., 1852,	1 Mar., 1853,	0 8 4	Debited to Treasurer's account, . .	Interest illegally charged by Union Treasurer.
Youghal, . .	29 Sep., 1852,	10 Nov., 1852,	0 11 0	Paid, . . .	Maintenance of Persons allowed to remain in Workhouse contrary to Guardians' orders; charged to Workhouse Master, and paid by him.

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No. XII.—Summary of Weekly Returns of Inmates in Union Workhouses in Ireland, arranged in Provinces, from the 1st May, 1852, to the 23rd April, 1853, both inclusive; distinguishing the several Classes, the number of Sick and Deaths in each Week, and the Weekly Rate of Mortality per 1,000; also the Average Weekly Cost of Maintenance per head.

Week ended Saturday.	Provinces.	Number of Paupers in Workhouses.											Average Weekly Cost of Maintenance per head (exclusive of Clothing.)	Deaths.	
		Able-bodied.			Children under 15 years of age.	Sick in Workhouse Hospitals.			All other Classes.			Total Number in Workhouses.		No. in the present week of present year.	Weekly Rate of Mortality per 1,000.
		Males.	Females.	Total.		Fever Patients.	Other Cases.	Total.	Males aged 15 and upwards.	Females aged 15 and upwards.	Total.				
1852.													s. d.		
1st May,	Ulster,	712	2,418	3,130	8,250	647	2,425	3,072	1,017	1,391	2,408	16,860	1 1	76	4·5
	Munster,	10,675	25,813	36,488	44,497	2,422	11,969	14,391	2,138	3,898	6,036	101,412	0 11½	310	3·0
	Leinster,	3,354	8,982	12,336	17,683	1,131	6,804	7,935	1,437	2,330	3,767	41,721	1 3	151	3·6
	Connaught,	2,019	6,786	8,805	12,827	497	3,757	4,254	334	666	1,000	26,886	0 11¾	74	2·8
	Total,	16,760	43,999	60,759	83,257	4,097	24,955	29,652	4,926	8,285	13,211	186,879	1 0¾	611	3·3
8th May,	Ulster,	699	2,345	3,044	8,191	579	2,367	2,946	1,043	1,401	2,444	16,625	1 1	60	3·6
	Munster,	10,656	25,743	36,399	44,451	2,310	11,812	14,122	2,055	3,844	5,899	100,871	0 11½	302	3·0
	Leinster,	3,467	9,010	12,477	17,482	1,083	6,649	7,732	1,472	2,325	3,797	41,488	1 3¼	158	3·8
	Connaught,	2,070	6,936	9,006	2,955	495	3,687	4,182	341	670	1,011	27,154	0 11¾	71	2·6
	Total,	16,892	44,034	60,926	83,079	4,467	24,515	28,982	4,911	8,240	13,151	186,138	1 0¾	591	3·2
15th May,	Ulster,	780	2,280	3,060	8,058	590	2,365	2,955	1,049	1,400	2,449	16,522	1 0¾	73	4·4
	Munster,	10,751	26,196	36,947	44,950	2,346	11,825	14,171	2,061	3,870	5,931	101,999	0 11	299	2·9
	Leinster,	3,425	9,067	12,492	17,506	1,036	6,691	7,727	1,493	2,332	3,825	41,550	1 3¼	152	3·7
	Connaught,	2,183	7,113	9,296	13,232	454	3,764	4,218	346	698	1,044	27,790	0 11¼	71	2·6
	Total,	17,139	44,656	61,795	83,746	4,426	24,645	29,071	5,049	8,200	13,249	187,861	1 0¾	595	3·2

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22nd May,	Ulster, .	736	2,304	3,040	8,087	564	2,365	2,929	1,042	1,451	2,493	16,549	1 0¾	60	3·6
	Munster, .	10,970	26,139	37,109	45,113	2,363	11,660	14,023	2,101	3,981	6,082	102,327	0 11	279	2·7
	Leinster, .	3,645	9,184	12,649	17,693	1,028	6,610	7,638	1,488	2,365	3,853	41,833	1 3¼	128	3·1
	Connaught,	2,269	7,322	9,591	13,435	446	3,671	4,117	359	722	1,081	28,224	0 11½	71	2·5
	Total, .	17,440	44,949	62,389	84,328	4,401	24,306	28,707	4,990	8,519	13,509	188,933	1 0¾	538	2·8
29th May,	Ulster, .	705	2,234	2,939	8,056	529	2,312	2,841	1,054	1,463	2,517	16,353	1 0¾	54	3·3
	Munster, .	10,844	25,817	36,661	45,134	2,216	11,584	13,800	2,085	3,857	5,942	101,537	0 11	252	2·5
	Leinster, .	3,417	9,105	12,522	17,725	980	6,428	7,408	1,463	2,363	3,826	41,481	1 3	121	2·9
	Connaught,	2,327	7,488	9,815	13,559	486	3,680	4,166	349	739	1,088	28,628	0 11½	62	2·2
	Total, .	17,293	44,644	61,937	84,474	4,211	24,004	28,215	4,951	8,422	13,373	187,999	1 0½	489	2·6
5th June,	Ulster, .	651	2,057	2,708	7,817	426	2,316	2,742	1,048	1,449	2,497	16,075	1 1	74	4·6
	Munster, .	10,915	25,413	36,328	44,780	2,188	11,585	13,773	2,107	3,809	5,916	100,797	0 11	272	2·7
	Leinster, .	3,376	8,993	12,369	17,665	909	6,414	7,323	1,474	2,398	3,872	41,229	1 2¾	134	3·3
	Connaught,	2,392	7,549	9,941	13,677	473	3,729	4,202	361	721	1,082	28,902	0 11½	61	2·1
	Total, .	17,334	44,012	61,346	83,939	3,996	24,044	28,040	4,990	8,377	13,367	187,003	1 0½	541	2·9
12th June,	Ulster, .	686	2,063	2,749	7,926	415	2,338	2,753	1,073	1,480	2,553	15,981	1 0¾	68	4·3
	Munster, .	10,963	25,177	36,140	44,730	2,123	11,163	13,286	2,160	3,817	5,977	100,133	0 11	269	2·7
	Leinster, .	3,356	9,095	12,451	17,799	919	6,187	7,106	1,486	2,396	3,882	41,238	1 2¾	132	3·2
	Connaught,	2,477	7,714	10,191	13,900	478	3,699	4,177	353	743	1,096	29,364	0 11½	58	2·0
	Total, .	17,482	44,049	61,531	84,355	3,935	23,387	27,322	5,072	8,436	13,508	186,716	1 0½	527	2·8
19th June,	Ulster, .	708	2,059	2,767	7,844	412	2,407	2,819	1,082	1,472	2,554	15,984	1 0¾	56	3·5
	Munster, .	10,994	25,137	36,131	44,395	2,151	11,406	13,557	2,110	3,787	5,897	99,980	0 11	221	2·2
	Leinster, .	3,329	9,111	12,440	17,780	953	6,106	7,059	1,517	2,419	3,936	41,215	1 2¾	107	2·6
	Connaught.	2,535	7,784	10,319	13,992	471	3,714	4,185	358	736	1,094	29,590	0 11½	61	2·1
	Total, .	17,566	44,091	61,657	84,011	3,987	23,633	27,620	5,067	8,414	13,481	186,679	1 0½	445	2·4

[*continued.*

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No. XII.—Summary of Weekly Returns of Inmates in Union Workhouses in Ireland—*continued.*

Week ended Saturday.	Provinces.	Number of Paupers in Workhouses.											Average Weekly Cost of Maintenance per head (exclusive of Clothing).	Deaths.	
		Able-bodied.			Children under 15 years of age.	Sick in Workhouse Hospitals.			All other Classes.			Total Number in Workhouses.		No. in the present week of present year.	Weekly Rate of Mortality per 1,000.
		Males.	Females.	Total.		Fever Patients.	Other Cases.	Total.	Males aged 15 and upwards.	Females aged 15 and upwards.	Total.				
1852.													s. d.		
26th June,	Ulster, .	691	2,018	2,709	7,833	384	2,405	2,789	1,065	1,482	2,547	15,878	1 0¾	61	3·8
	Munster, .	11,000	24,910	35,910	44,131	2,109	11,354	13,463	2,084	3,701	5,785	99,289	0 11	216	2·2
	Leinster, .	3,279	9,180	12,459	17,724	904	6,107	7,011	1,490	2,389	3,879	41,073	1 2¾	98	2·4
	Connaught,	2,599	7,890	10,489	14,086	449	3,672	4,121	362	759	1,121	29,817	0 11½	50	1·7
	Total, .	17,569	43,998	61,567	83,774	3,846	23,538	27,384	5,001	8,331	13,332	186,057	1 0½	425	2·3
3rd July,	Ulster, .	703	1,998	2,701	7,851	381	2.338	2,719	1,077	1,473	2,550	15,821	1 0¾	49	3·0
	Munster, .	10.907	24,362	35,269	43,500	2,109	11,333	13,442	2,022	3,697	5,719	97,930	0 11	224	2·3
	Leinster, .	3,247	8,967	12,214	17,861	857	6,066	6,923	1,520	2,368	3,888	40,886	1 2½	106	2·6
	Connaught,	2,636	7,905	10,541	14,114	421	3,654	4,075	376	764	1,140	29,870	0 11½	50	1·7
	Total, .	17,493	43,232	60,725	83,326	3,768	23,391	27,159	4,995	8,302	13,297	184,507	1 0½	429	2·3
10th July,	Ulster, .	686	1,973	2,659	7,815	378	2,314	2,692	1,054	1,446	2,500	15,666	1 0¾	52	3·3
	Munster, .	10,168	23,156	33,324	42,253	1,991	11,110	13,101	1,955	3,604	5,559	94,237	0 11	194	2·1
	Leinster, .	2,871	8,447	11,318	17,399	845	5,917	6,762	1,450	2,334	3,784	39,263	1 2½	96	2·4
	Connaught.	2,610	7,828	10,438	13,992	419	3,752	4,171	373	764	1,137	29,738	0 11¾	55	1·8
	Total, .	16,335	41,404	57,739	81,459	3,633	23,093	26,726	4,832	8,148	12,980	178,904	1 0½	397	2·2

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17th July,	Ulster, .	672	1,930	2,602	7,743	354	2,216	2,570	1,023	1,433	2,456	15,371	1 $\frac{3}{4}$	43	2·8
	Munster, .	9,658	22,080	31,738	40,665	1,869	10,783	12,652	1,846	3,405	5,251	90,306	0 11	177	2·0
	Leinster, .	2,669	7,899	10,568	16,820	815	5,861	6,676	1,483	2,319	3,782	37,846	1 $2\frac{3}{4}$	93	2·5
	Connaught,	2,532	7,518	10,050	13,711	382	3,668	4,050	377	764	1,141	28,952	0 $11\frac{3}{4}$	39	1·3
	Total, .	15,531	39,427	54,958	78,939	3,420	22,528	25,948	4,709	7,921	12,630	172,475	1 $0\frac{1}{2}$	352	2·0
24th July,	Ulster, .	627	1,833	2,460	7,501	369	2,214	2,583	1,006	1,416	2,422	14,966	1 $0\frac{3}{4}$	43	2·9
	Munster, .	8,806	20,273	29,079	39,149	1,814	10,510	12,324	1,770	3,339	5,109	85,661	0 11	170	2·0
	Leinster, .	2,460	7,290	9,750	16,402	813	5,641	6,454	1,401	2,311	3,712	36,318	1 $2\frac{3}{4}$	83	2·3
	Connaught,	2,319	6,951	9,270	13,184	386	3,528	3,914	373	768	1,141	27,509	0 $11\frac{3}{4}$	43	1·6
	Total, .	14,212	36,347	50,559	76,236	3,382	21,893	25,275	4,550	7,834	12,384	164,454	1 $0\frac{1}{2}$	339	2·0
31st July,	Ulster, .	598	1,676	2,274	7,223	341	2,090	2,431	946	1,352	2,298	14,226	1 $0\frac{1}{2}$	49	3·4
	Munster, .	7,951	18,332	26,283	36,849	1,720	9,945	11,665	1,656	3,069	4,725	79,522	0 11	156	2·0
	Leinster, .	2,164	6,591	8,755	15,589	694	5,502	6,196	1,355	2,256	3,611	34,151	1 $2\frac{3}{4}$	87	2·5
	Connaught,	2,078	6,158	8,236	12,349	376	3,304	3,680	354	736	1,090	25,355	0 $11\frac{3}{4}$	34	1·3
	Total, .	12,791	32,757	45,548	72,010	3,131	20,841	23,972	4,311	7,413	11,724	153,254	1 $0\frac{1}{2}$	326	2·1
7th Aug.,	Ulster, .	549	1,478	2,027	6,806	346	2,019	2,365	860	1,290	2,150	13,348	1 1	45	3·4
	Munster, .	7,217	16,515	23,732	34,165	1,657	9,584	11,241	1,464	2,895	4,359	73,497	0 11	157	2·0
	Leinster, .	1,889	5,822	7,711	14,842	703	5,257	5,960	1,331	2,172	3,503	32,016	1 3	57	2·0
	Connaught,	1,922	5,660	7,582	11,895	304	3,191	3,495	328	679	1,007	23,979	0 $11\frac{3}{4}$	39	1·6
	Total, .	11,577	29,475	41,052	67,708	3,010	20,051	23,061	3,983	7,036	11,019	142,840	1 $0\frac{3}{4}$	298	2·1
14th Aug.,	Ulster, .	504	1,320	1,824	6,478	337	1,991	2,328	826	1,231	2,057	12,687	1 $1\frac{1}{4}$	39	3·1
	Munster, .	6,441	14,286	20,727	32,125	1,605	9,131	10,736	1,371	2,777	4,148	67,736	0 11	143	2·1
	Leinster, .	1,714	4,980	6,694	14,004	663	5,112	5,775	1,237	2,088	3,325	29,798	1 3	90	3·0
	Connaught,	1,737	4,835	6,572	11,078	311	2,969	3,280	305	655	960	21,890	0 $11\frac{3}{4}$	34	1·6
	Total, .	10,396	25,421	35,817	63,685	2,916	19,203	22,119	3,739	6,751	10,490	132,111	1 $0\frac{3}{4}$	306	2·3

[*continued.*

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No. XII.—SUMMARY of Weekly Returns of Inmates in Union Workhouses in Ireland—*continued.*

Week ended Saturday.	Provinces.	Number of Paupers in Workhouses.											Average Weekly Cost of Maintenance per head (exclusive of Clothing).	Deaths.	
		Able-bodied.			Children under 15 years of age.	Sick in Workhouse Hospitals.			All other Classes.			Total Number in Workhouses.		No. in the present week of present year.	Weekly Rate of Mortality per 1,000.
		Males.	Females.	Total.		Fever Patients.	Other Cases.	Total.	Males aged 15 and upwards.	Females aged 15 and upwards.	Total.		s. d.		
21st Aug.,	Ulster,	462	1,208	1,670	6,120	303	1,924	2,227	767	1,231	1,998	12,015	1 1½	35	2·9
	Munster,	5,812	12,979	18,791	30,354	1,536	8,734	10,270	1,168	2,473	3,641	63,056	0 11¼	156	2·5
	Leinster,	1,520	4,357	5,886	13,324	657	4,884	5,541	1,162	1,954	3,116	27,867	1 3¼	85	3·1
	Connaught,	1,515	4,166	5,681	10,264	283	2,777	3,060	286	592	878	19,883	0 11¼	49	2·5
	Total,	9,318	22,710	32,028	60,062	2,779	18,319	21,098	3,383	6,250	9,633	122,821	1 1	325	2·6
28th Aug.,	Ulster,	429	1,107	1,536	5,865	278	1,888	2,166	737	1,199	1,936	11,503	1 1½	32	2·8
	Munster,	5,391	11,935	17,326	29,110	1,436	8,450	9,886	1,159	2,429	3,588	59,910	0 11¼	142	2·4
	Leinster,	1,387	4,033	5,420	12,776	646	4,681	5,327	1,141	1,909	3,050	26,573	1 3¼	63	2·4
	Connaught,	1,363	3,765	5,128	9,629	273	2,615	2,888	273	578	851	18,496	0 11¾	34	1·8
	Total,	8,570	20,840	29,410	57,380	2,633	17,634	20,267	3,310	6,115	9,425	116,482	1 1	271	2·3
4th Sept.,	Ulster,	402	1,051	1,453	5,675	264	1,878	2,142	735	1,183	1,918	11,188	1 1½	35	3·1
	Munster,	5,282	11,516	16,798	28,667	1,366	8,272	9,638	1,121	2,410	3,531	58,634	0 11¼	124	2·1
	Leinster,	1,405	3,983	5,388	12,677	563	4,622	5,185	1,094	1,886	2,980	26,230	1 3¼	63	2.4
	Connaught,	1,300	3,534	4,834	9,318	270	2,579	2,849	264	536	800	17,801	0 11¼	38	2·1
	Total,	8,389	20,084	28,473	56,337	2,463	17,351	19,814	3,214	6,015	9,229	113,853	1 1	260	2·3

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11th Sept.,	Ulster,	392	1,056	1,448	5,552	259	1,879	2,138	749	1,169	1,918	11,056	1	1½	36	3·3
	Munster,	5,141	11,367	16,448	28,088	1,338	8,221	9,559	1,140	2,359	3,499	57,594	0	11½	120	2·1
	Leinster,	1,384	4,012	5,396	12,655	556	4,585	5,141	1,121	1,892	3,013	26,205	1	3	73	3·0
	Connaught,	1,199	3,266	4,465	9,083	251	2,407	2,658	250	505	755	16,961	1	0	29	1·7
	Total,	8,116	19,641	27,757	55,378	2,404	17,092	19,496	3,260	5,925	9,185	111,816	1	1	258	2·3
18th Sept.,	Ulster,	420	1,102	1,522	5,505	252	1,881	2,133	741	1,169	1,910	11,070	1	1¾	38	3·4
	Munster,	1,599	11,339	16,438	27,910	1,352	8,096	9,448	1,117	2,351	3,468	57,264	0	11½	116	2·0
	Leinster,	1,546	4,238	5,784	12,651	563	4,534	5,097	1,119	1,864	2,983	26,515	1	3¼	68	2·6
	Connaught,	1,164	3,026	4,190	8,777	247	2,310	2,557	236	508	744	16,268	1	0	39	2·4
	Total,	8,229	19,705	27,934	54,843	2,414	16,821	19,235	3,213	5,892	9,105	111,117	1	1	261	2·3
25th Sept.,	Ulster,	438	1,137	1,575	5,518	247	1,885	2,132	735	1,189	1,924	11,149	1	1¾	35	3·1
	Munster,	5,146	11,409	16,555	27,914	1,373	7,920	9,293	1,093	2,343	3,436	57,198	0	11½	122	2·1
	Leinster,	1,552	4,312	5,864	12,819	572	4,561	5,133	1,154	1,900	3,054	26,870	1	3¼	65	2·4
	Connaught,	1,136	2,957	4,093	8,615	228	2,283	2,511	248	499	747	15,966	1	0	38	2·4
	Total,	8,272	19,815	28,087	54,866	2,420	16,649	19,069	3,230	5,931	9,161	111,183	1	1	260	2·3
2nd Oct.,	Ulster,	484	1,218	1,702	5,522	250	1,868	2,118	757	1,172	1,929	11,271	1	1¾	32	2·8
	Munster,	5,161	11,597	16,758	27,744	1,280	8,009	9,289	1,178	2,391	3,569	57,360	0	11½	121	2·1
	Leinster,	1,594	4,565	6,159	12,900	617	4,645	5,262	1,167	1,911	3,078	27,399	1	3	55	2·0
	Connaught,	1,089	2,994	4,083	8,532	212	2,320	2,532	219	452	671	15,818	1	0	25	1·6
	Total,	8,328	20,374	28,702	54,698	2,359	16,842	19,201	3,321	5,926	9,247	111,848	1	1	233	2·1
9th Oct.,	Ulster,	467	1,250	1,717	5,578	265	1,859	2,124	781	1,199	1,980	11,399	1	1¾	39	3·4
	Munster,	5,233	11,891	17,124	28,069	1,265	7,816	9,081	1,261	2,408	3,669	57,943	0	11½	129	2·2
	Leinster,	1,666	4,691	6,357	12,964	631	4,739	5,370	1,180	1,957	3,137	27,828	1	3½	74	2·7
	Connaught,	1,092	2,963	4,055	8,458	206	2,280	2,486	218	444	662	15,661	1	0	29	1·9
	Total,	8,458	20,795	29,253	55,069	2,367	16,694	19,061	3,440	6,008	9,448	112,831	1	1	271	2·4

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No. XII.—SUMMARY of Weekly Returns of Inmates in Union Workhouses in Ireland—*continued.*

Week ended Saturday.	Provinces.	Number of Paupers in Workhouses.											Average Weekly Cost of Maintenance per head (exclusive of Clothing.)	Deaths.	
		Able-bodied.			Children under 15 years of age.	Sick in Workhouse Hospitals.			All other Classes.			Total Number in Workhouses.		No. in the present week of present year.	Weekly Rate of Mortality per 1,000.
		Males.	Females.	Total.		Fever Patients.	Other Cases.	Total.	Males aged 15 and upwards.	Females aged 15 and upwards.	Total.				
1852.													s. d.		
16th Oct.,	Ulster, .	475	1,295	1,770	5,606	250	1,864	2,114	780	1,228	2,008	11,498	1 1¾	42	3·7
	Munster, .	5,279	12,094	17,373	28,182	1,240	7,787	9,027	1,206	2,437	3,643	58,225	0 11½	121	2·1
	Leinster, .	1,703	4,868	6,571	13,005	596	4,799	5,395	1,193	1,964	3,157	28,128	1 3	70	2·5
	Connaught,	1,085	2,897	3,982	8,332	212	2,252	2,464	225	438	663	15,441	1 0	19	1·2
	Total, .	8,542	21,154	29,696	55,125	2,298	16,702	19,000	3,404	6,067	9,471	113,292	1 1	252	2·2
23rd Oct.,	Ulster, .	493	1,328	1,821	5,617	237	1,929	2,166	804	1,215	2,019	11,623	1 2	36	3·1
	Munster, .	5,357	12,195	17,552	28,299	1,275	7,832	9,107	1,224	2,443	3,667	58,625	0 11½	112	1·9
	Leinster, .	1,755	4,916	6,671	13,113	651	4,768	5,419	1,189	1,961	3,150	28,353	1 3	64	2·3
	Connaught,	1,063	2,870	3,933	8,206	218	2,294	2,512	219	456	675	15,326	1 0¼	24	1·6
	Total, .	8,668	21,309	29,977	55,235	2,381	16,823	19,204	3,436	6,075	9,511	113,927	1 1¼	236	2·1
30th Oct.,	Ulster, .	516	1,362	1,878	5,687	242	1,920	2,162	795	1,191	1,986	11,713	1 2	38	3·2
	Munster, .	5,554	12,636	18,190	28,506	1,294	7,971	9,265	1,233	2,451	3,684	59,645	0 11½	136	2·4
	Leinster, .	1,889	5,172	7,061	13,169	599	4,838	5,437	1,169	1,941	3,110	28,777	1 3¼	82	2·9
	Connaught,	1,079	2,892	3,971	8,190	215	2,346	2,561	214	445	659	15,381	1 0¼	24	1·6
	Total, .	9,038	22,062	31,100	55,552	2,350	17,075	19,425	3,411	6,028	9,439	115,516	1 1½	280	2·4

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6th Nov.,	Ulster, .	548	1,434	1,982	5,806	254	1,929	2,183	833	1,248	2,081	12,052	1 2¼	27	2·2
	Munster, .	4,828	14,157	18,985	28,771	1,351	8,183	9,534	1,253	2,511	3,764	61,054	0 11¾	113	1·9
	Leinster, .	1,992	5,492	7,484	13,304	612	5,040	5,652	1,197	1,934	3,131	29,571	1 3¼	79	2·7
	Connaught,	1,124	2,955	4,079	8,220	219	2,357	2,576	211	444	655	15,530	1 0¼	14	0·9
	Total, .	8,492	24,038	32,530	56,101	2,436	17,509	19,945	3,494	6,137	9,631	118,207	1 1½	233	2.0
13th Nov.,	Ulster, .	593	1,535	2,133	6,003	281	2,014	2,295	857	1,290	2,147	12,578	1 2¼	43	3·4
	Munster, .	6,136	13,794	19,930	29,131	1,318	8,363	9,681	1,276	2,542	3,818	62,560	0 11¾	109	1·7
	Leinster, .	2,188	5,966	8,154	13,645	613	5,121	5,734	1,236	1,990	3,226	30,759	1 3¼	68	2·2
	Connaught,	1,192	3,082	4,274	8,349	229	2,325	2,554	210	439	649	15,826	1 0¼	18	1·1
	Total, .	10,114	24,377	34,491	57,128	2,441	17,823	20,264	3,579	6,261	9,840	121,723	1 1½	238	2·0
20th Nov.,	Ulster, .	672	1,690	2,362	6,196	255	2,113	2,368	905	1,325	2,230	13,156	1 2	49	3·7
	Munster, .	6,361	14,525	20,886	29,661	1,269	8,415	9,684	1,303	2,540	3,843	64,074	0 11¾	95	1·5
	Leinster, .	2,427	6,508	8,935	14,150	649	5,182	5,831	1,296	2,071	3,367	32,283	1 3¼	75	2·3
	Connaught,	1,241	3,199	4,440	8,462	224	2,348	2,572	242	459	701	16,175	1 0¼	23	1·4
	Total, .	10,701	25,922	36,623	58,469	2,397	18,058	20,455	3,746	6,395	10,141	125,688	1 1¼	242	1·9
27th Nov.,	Ulster, .	707	1,831	2,538	6,424	261	2,148	2,409	906	1,337	2,243	13,614	1 2	49	3·6
	Munster, .	6,664	15,192	21,856	30,120	1,322	8,581	9,903	1,409	2,639	4,048	65,927	0 11¾	132	2·0
	Leinster, .	2,553	6,926	9,479	14,480	648	5,246	5,894	1,365	2,079	3,444	33,297	1 3	74	2·2
	Connaught,	1,286	3,294	4,580	8,498	222	2,368	2,590	239	461	700	16,368	1 0½	27	1·6
	Total, .	11,210	27,243	38,453	59,522	2,453	18,343	20,796	3,919	6,516	10,435	129,206	1 1¼	282	2·2
4th Dec.,	Ulster, .	776	1,931	2,707	6,591	295	2,143	2,438	913	1,451	2,364	14,100	1 2	41	2·9
	Munster, .	6,981	15,769	22,750	30,497	1,381	8,857	10,238	1,463	2,761	4,224	67,709	1 0	123	1·8
	Leinster, .	2,709	7,305	10,014	14,678	688	5,413	6,101	1,394	2,058	3,452	34,245	1 3¼	94	2·7
	Connaught,	1,314	3,344	4,658	8,511	251	2,444	2,695	245	524	769	16,633	1 0¼	37	2·2
	Total, .	11,780	28,349	40,129	60,277	2,615	18,857	21,472	4,015	6,794	10,809	132,687	1 1¼	295	2·2

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No. XII.—SUMMARY of Weekly Returns of Inmates in Union Workhouses in Ireland—*continued.*

Week ended Saturday.	Provinces.	Number of Paupers in Workhouses.											Average Weekly Cost of Maintenance per head (exclusive of Clothing).		Deaths.	
		Able-bodied.			Children under 15 years of age.	Sick in Workhouse Hospitals.			All other Classes.			Total Number in Workhouses.			No. in the present week of present year.	Weekly Rate of Mortality per 1,000.
		Males.	Females.	Total.		Fever Patients.	Other Cases.	Total.	Males aged 15 and upwards.	Females aged 15 and upwards.	Total.		s.	d.		
1852.																
11th Dec.,	Ulster, .	803	1,970	2,773	6,671	322	2,250	2,572	942	1,399	2,341	14,357	1	2¼	51	3·6
	Munster, .	7,190	16,075	23,265	30,846	1,399	8,924	10,323	1,448	2,779	4,227	68,661	1	0	140	2·0
	Leinster, .	2,755	7,374	10,129	14,639	763	5,837	6,600	1,380	2,064	3,444	34,812	1	3¼	110	3·0
	Connaught,	1,368	3,436	4,804	8,536	256	2,456	2,712	241	525	766	16,818	1	0¼	27	1·6
	Total, .	12,116	28,855	40,971	60,692	2,740	19,467	22,207	4,011	6,767	10,778	134,648	1	1½	328	2·4
18th Dec.	Ulster, .	824	2,076	2,900	6,796	357	2,214	2,571	949	1,393	2,342	14,609	1	2	52	3·6
	Munster. .	7,450	16,279	23,729	30,711	1,385	8,855	10,240	1,425	2,734	4,159	68,839	1	0	146	2·1
	Leinster, .	2,943	7,641	10,584	14,696	814	5,788	6,602	1,426	2,131	3,557	35,439	1	3¼	99	2·8
	Connaught,	1,356	3,524	4,880	8,480	315	2,454	2,769	277	484	761	16,890	1	0¼	20	1·2
	Total, .	12,573	29,520	42,093	60,683	2,871	19,311	22,182	4,077	6,742	10,819	135,777	1	1½	317	2·3
25th Dec.,	Ulster, .	834	2,094	2,928	6,842	337	2,162	2,499	938	1,410	2,348	14,617	1	2½	34	2·3
	Munster, .	7,403	16,001	23,404	30,390	1,276	8,492	9,768	1,379	2,663	4,042	67,604	1	1½	132	2·0
	Leinster, .	2,997	7,675	10,672	14,850	777	5,673	6,450	1,411	2,180	3,591	35,563	1	4¾	82	2·3
	Connaught,	1,368	3,446	4,814	8,450	326	2,325	2,651	277	500	777	16,692	1	1	33	1·9
	Total. .	12,602	29,216	41,818	60,532	2,716	18,652	21,368	4,005	6,753	10,758	134,476	1	2½	281	2·1

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1853.	Ulster, .	858	2,186	3,044	6,954	359	2,250	2,609	942	1,433	2,375	14,982	1	2½	51	3·4
	Munster, .	7,783	17,037	24,820	31,365	1,314	8,846	10,160	1,426	2,712	4,138	70,483	1	0¼	133	1·9
	Leinster, .	3,166	7,900	11,066	15,183	835	5,619	6,454	1,483	2,136	3,619	36,322	1	3½	105	2·9
1st Jan.,	Connaught,	1,474	3,535	5,009	8,542	282	2,401	2,683	244	499	743	16,977	1	0¾	38	2·2
	Total, .	13,281	30,658	43,939	62,044	2,790	19,116	21,906	4,095	6,780	10,875	138,764	1	1¾	327	2·4
	Ulster. .	890	2,319	3,209	7,076	350	2,397	2,747	990	1,426	2,416	15,448	1	2¼	55	3·6
	Munster, .	8,115	18,263	26,378	32,536	1,402	9,241	10,643	1,484	2,868	4,352	73,909	1	0½	150	2·0
	Leinster, .	3,282	8,352	11,634	15,267	891	6,034	6,925	1,447	2,165	3,612	37,438	1	3½	119	3·2
8th Jan.,	Connaught,	1,552	3,795	5,347	8,747	289	2.457	2,746	250	503	753	17,593	1	0¼	38	2·2
	Total, .	13,839	32.729	46,568	63,626	2,932	20,129	23,061	4,171	6,962	11,133	144,388	1	1¾	362	2·5
	Ulster, .	877	2,356	3,233	7,227	361	2,419	2,780	968	1,438	2,406	15,646	1	2¼	70	4·5
	Munster, .	8,540	19,597	28,137	33,728	1,438	9,663	11,101	1,621	2,879	4,500	77,466	1	0¾	141	2·0
	Leinster, .	3,394	8,723	12,117	15,452	927	6,403	7,330	1,446	2,168	3,614	38,513	1	3¼	105	2·7
15th Jan.,	Connaught,	1,639	4,006	5,645	8,863	237	2,598	2,835	252	516	768	18,111	1	0½	34	1·9
	Total, .	14,450	34,682	49,132	65,270	2,963	21,083	24,046	4,287	7,001	11,288	149,736	1	1¾	350	2·3
	Ulster, .	903	2,418	3,321	7,278	384	2,396	2,780	985	1,414	2,399	15,778	1	2¼	65	4·1
	Munster, .	8,545	20,236	28,781	34,098	1,580	9,978	11,558	1,593	3,054	4,647	79,084	1	1	170	2·1
	Leinster, .	3,391	8,940	12,331	15,649	957	6,503	7,460	1.493	2,180	3,673	39,113	1	3½	144	3·7
22nd Jan.,	Connaught,	1,660	4,107	5,767	9,055	248	2,643	2,891	251	520	771	18,484	1	0½	44	2·4
	Total, .	14,499	35,701	50,200	66,080	3,169	21,520	24,689	4,322	7,168	11,490	152,459	1	1¾	423	2·8
	Ulster, .	881	2,433	3,314	7,229	406	2,465	2,871	996	1,398	2,394	15,808	1	2½	63	4·0
	Munster, .	8 553	20,649	29,202	34,427	1,694	10.160	11,854	1,623	3,080	4,703	80,186	1	1	213	2·7
	Leinster, .	3,447	9,140	12,587	15,583	1,062	6,727	7,789	1,534	2,204	3,738	39,697	1	3¾	121	3·0
29th Jan.,	Connaught,	1,688	4,147	5,835	9,057	237	2,713	2,950	246	519	765	18,607	1	0½	35	1·9
	Total, .	14,569	36,369	50,938	66,296	3,399	22,065	25,464	4,399	7,201	11,600	154,298	1	1¾	432	2·8

[*continued.*

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No. XII.—SUMMARY of Weekly Returns of Inmates in Union Workhouses in Ireland—*continued.*

Week ended Saturday.	Provinces.	Number of Paupers in Workhouses.											Average Weekly Cost of Maintenance per head (exclusive of Clothing).		Deaths.	
		Able-bodied.			Children under 15 years of age.	Sick in Workhouse Hospitals.			All other Classes.			Total Number in Workhouses.			No. in the present week of present year.	Weekly Rate of Mortality per 1,000.
		Males.	Females.	Total.		Fever Patients.	Other Cases.	Total.	Males aged 15 and upwards.	Females aged 15 and upwards.	Total.		s.	d.		
1853.																
5th Feb.,	Ulster, .	872	2,434	3,306	7,184	464	2,472	2,936	1,008	1,429	2,437	15,863	1	2¼	73	4·6
	Munster, .	8,489	20,744	29,233	34,461	1,662	10,282	11,944	1,641	3,120	4,761	80,399	1	1	226	2·8
	Leinster, .	3,342	9,084	12,426	15,659	1,111	6,999	8,110	1,539	2,224	3,763	39,958	1	3½	149	3·7
	Connaught,	1,679	4,136	5,815	9,023	237	2,779	3,016	249	511	760	18,614	1	0½	36	1·9
	Total, .	14,382	36,398	50,780	66,327	3,474	22,532	26,006	4,437	7,284	11,721	154,834	1	1¾	484	3·1
12th Feb.,	Ulster, .	880	2,481	3,361	7,264	481	2,508	2,989	1,015	1,406	2,421	16,035	1	2¼	83	5·2
	Munster, .	8,542	20,831	29,373	34,557	1,724	10,999	12,723	1,666	3,216	4,882	81,535	1	0¾	222	2·7
	Leinster, .	3,536	9,387	12,923	15,831	1,151	7,184	8,335	1,556	2,257	3,813	40,902	1	3¾	159	3·9
	Connaught,	1,641	4,193	5,834	9,007	276	2,843	3,119	253	516	769	18,729	1	0¾	43	2·3
	Total, .	14,599	36,892	51,491	66,659	3,632	23,534	27,166	4,490	7,395	11,885	157,201	1	1¾	507	3·2
19th Feb.,	Ulster, .	896	2,555	3,451	7,359	512	2,535	3,047	1,015	1,436	2,451	16,308	1	2¼	90	5·5
	Munster, .	8,648	21,579	30,227	34,871	1,720	11,376	13,096	1,692	3,301	4,993	83,187	1	1	288	3·5
	Leinster, .	3,804	9,922	13,726	16,115	1,173	7,538	8,711	1,632	2,241	3,873	42,425	1	3½	192	4·5
	Connaught,	1,617	4,253	5,870	9,016	294	2,905	3,199	248	521	769	18,854	1	0¾	57	3·0
	Total, .	14,965	38,309	53,274	67,361	3,699	24,354	28,053	4,587	7,499	12,086	160,774	1	1¾	627	3·9

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26th Feb.,	Ulster, .	859	2,536	3,395	7,251	505	2,532	3,037	999	1,384	2,383	16,066	1	2¼	105	6·5
	Munster, .	8,398	21,396	29,794	37,439	1,841	11,525	13,366	1,714	3,380	5,094	82,993	1	1	278	3·3
	Leinster, .	3,667	9,757	13,424	16,049	1,206	7,585	8,791	1,582	2,290	3,872	42,136	1	3¾	179	4·2
	Connaught,	1,577	4,150	5,727	8,964	300	2,991	3,291	255	529	784	18,766	1	0½	50	2·7
	Total, .	14,501	37,839	52,340	67,003	3,852	24,633	28,485	4,550	7,583	12,133	159,961	1	1¾	612	3·8
5th Mar.,	Ulster, .	834	2,433	3,267	7,061	533	2,518	3,051	956	1,385	2,341	15,720	1	2¼	96	6·1
	Munster, .	8,196	21,021	29,217	34,358	1,873	11,735	13,608	1,719	3,359	5,078	82,261	1	1	316	3·8
	Leinster. .	3,428	9,370	12,798	15,822	1,222	7,474	8,696	1,509	2,335	3,844	41,160	1	4	203	4·9
	Connaught,	1,541	4,093	5,634	8,872	304	3,026	3,330	261	530	791	18,627	1	0¾	39	2·0
	Total, .	13,999	36,917	50,916	66,113	3,932	24,753	28,685	4,445	7,609	12,054	157,768	1	2	654	4·1
12th Mar.,	Ulster, .	776	2,348	3,124	6,932	511	2,467	2.978	945	1,338	2,283	15,317	1	2¼	83	5·4
	Munster, .	7,855	20,329	28,184	34,006	1,856	11,452	13,308	1,712	3,378	5,090	80,588	1	1	281	3·5
	Leinster, .	3,130	8,977	12,107	15,398	1,201	7,374	8,575	1,486	2,313	3,799	39,879	1	4	167	4·2
	Connaught,	1,434	3,969	5,403	8,757	317	3,008	3,325	252	528	780	18,265	1	0½	49	2·7
	Total, .	13,195	35,623	48,818	65,093	3,885	24,301	28,186	4,395	7,557	11,952	154,049	1	2	580	3·8
19th Mar.,	Ulster, .	789	2,295	3,084	6,842	536	2,494	3,030	904	1,328	2,232	15,188	1	2½	92	6·0
	Munster, .	7,732	19,851	27,583	33,810	1,907	11,470	13,377	1,711	3,373	5,084	79,854	1	1¼	291	3·6
	Leinster, .	3,091	8,912	12,003	15,266	1,208	7,271	8,479	1,491	2,353	3,844	39,592	1	3¼	152	3·9
	Connaught,	1,384	3,910	5,294	8,777	325	2,986	3,311	253	535	788	18,170	1	0¼	46	2·5
	Total, .	12,996	34,968	47,964	64,695	3,976	24,221	28,197	4,359	7,589	11,948	152,804	1	2	581	3·8
26th Mar.,	Ulster, .	747	2,248	2,995	6,748	526	2,470	2,996	892	1,257	2,149	14,888	1	2½	83	5·6
	Munster, .	7,589	19,549	27,138	33,537	1,864	11,525	13,389	1,696	3,314	5,010	79,074	1	1¼	325	4·1
	Leinster, .	3,110	8,687	11,797	15,256	1,203	7,305	8,508	1,471	2,385	3,856	39,417	1	3½	169	4·3
	Connaught,	1,355	3,776	5,131	8,734	295	2,899	3,194	249	520	769	17,828	1	0¾	41	2·3
	Total, .	12,801	34,260	47,061	64,275	3,888	24,199	28,087	4,308	7,476	11,784	151,207	1	2	618	4·1

[*continued.*

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No. XII.—Summary of Weekly Returns of Inmates in Union Workhouses in Ireland—*continued.*

Week ended Saturday.	Provinces.	Number of Paupers in Workhouses.											Average Weekly Cost of Maintenance per head (exclusive of Clothing).	Deaths.	
		Able-bodied.			Children under 15 years of age.	Sick in Workhouse Hospitals.			All other Classes.			Total Number in Workhouses.		No. in the present week of present year.	Weekly Rate of Mortality per 1,000.
		Males.	Females.	Total.		Fever Patients.	Other Cases.	Total.	Males aged 15 and upwards.	Females aged 15 and upwards.	Total.		s. d.		
1853.															
2nd April,	Ulster,	714	2,181	2,895	6,581	485	2,447	2,932	858	1,253	2,111	14,519	1 2¾	77	5·3
	Munster,	7,476	19,459	26,935	33,359	1,885	11,658	13,543	1,782	3,299	5,081	78,918	1 1¼	308	3·9
	Leinster,	2,977	8,449	11,426	15,177	1,189	7.389	8,578	1,445	2,396	3,841	39,022	1 4½	182	4·6
	Connaught,	1,299	3.718	5,017	8,644	307	2,937	3,244	244	520	764	17,669	1 1	44	2·5
	Total,	12,466	33,807	46,273	63,761	3,866	24.431	28.297	4,329	7,468	11,797	150,128	1 2¼	611	4·1
9th April,	Ulster,	679	2,137	2,816	6,494	496	2,458	2,954	864	1,231	2.095	14,359	1 3	78	5·4
	Munster,	7,457	19,326	26,783	33,321	1,832	11,627	13,459	1,722	3,388	5,110	78,673	1 1½	265	3·4
	Leinster,	2,856	8,172	11,028	15,039	1,175	7,468	8,643	1,489	2,471	3,960	38,670	1 3¾	137	3·5
	Connaught,	1,230	3,692	4,922	8,648	312	2,927	3,239	255	527	782	17,591	1 1	48	2·7
	Total,	12,222	38,327	45,549	63.502	3,815	24,480	28,295	4,330	7.617	11,947	149,293	1 2¼	528	3·5
16th April,	Ulster,	629	2,043	2,672	6,411	427	2,418	2,845	875	1,274	2,149	14,077	1 3	63	4·5
	Munster,	7,439	18,956	26,395	33,036	1,854	11,705	13,559	1,737	3,335	5,072	78,062	1 1¼	289	3·8
	Leinster,	2,749	7,930	10,679	14,874	1,202	7,455	8,657	1,473	2,455	3,928	38,138	1 3¾	143	3·8
	Connaught,	1,184	3,587	4,771	8,569	287	2,983	3,270	249	530	779	17,389	1 1½	43	2·5
	Total,	12,001	32,516	44,517	62,890	3,770	24,561	28,331	4,334	7,594	11,928	147,666	1 2¼	538	3·6
23rd April,	Ulster,	624	1,931	2,555	6,271	407	2,427	2,834	858	1,229	2,087	13,747	1 3	66	4·8
	Munster,	7,293	18,734	26,027	32.960	1,797	11.545	13,342	1,703	3,369	5,072	77,401	1 1¼	313	4·0
	Leinster,	2,717	7,571	10,288	14,893	1,227	7,309	8,536	1,473	2,491	3.964	37.681	1 3¼	144	4·0
	Connaught,	1,184	3,572	4,756	8,568	277	2,932	3,209	253	526	779	17,312	1 1	51	2·9
	Total,	11.818	31,808	43,626	62,692	3,708	24,213	27,921	4,287	7,615	11,902	146,141	1 2¼	574	3·9

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No. XIII.—Return of the Number of Inquests in which the Verdict alleges Death from Want, as reported by Constabulary Officers, and transmitted to the Poor Law Commissioners from the Office of the Chief Secretary for Ireland, and also those reported by Poor Law Inspectors, in the period from 1st May, 1852, to 30th April, 1853, inclusive.

Unions.	May, 1852.	June.	July.	August.	September.	October.	November.	December.	Jan., 1853.	February.	March.	April.	Total.
Abbeyleix,	–	–	–	–	–	–	–	–	–	1	–	–	1
Antrim,	–	–	–	–	–	–	–	–	–	–	–	–	–
Ardee,	–	–	–	–	–	–	–	–	–	–	–	–	–
Armagh,	–	–	–	–	–	–	–	–	–	–	–	–	–
Athlone,	–	–	–	–	–	–	–	–	–	–	–	–	–
Athy,	1	–	–	–	–	–	–	–	–	–	1	–	2
Bailieborough,	–	–	–	–	–	–	–	–	–	–	–	–	–
Ballina,	–	–	–	–	–	–	–	–	–	–	–	–	–
Ballinasloe,	–	–	–	–	–	–	–	–	–	–	–	–	–
Ballinrobe,	–	–	–	–	–	–	–	–	–	–	–	–	–
Ballycastle,	–	–	–	–	–	–	–	–	–	–	–	–	–
Ballymahon,	–	–	–	–	–	–	–	–	–	–	–	–	–
Ballymena,	–	–	–	–	–	–	–	–	–	–	–	–	–
Ballymoney,	–	–	–	–	–	–	–	–	–	–	–	–	–
Ballyshannon,	–	–	–	–	–	–	–	–	–	–	–	–	–
Ballyvaghan,	–	–	–	–	–	–	–	–	–	–	–	–	–
Balrothery,	–	–	–	–	–	–	–	1	–	–	–	–	1
Baltinglass,	–	–	–	–	–	–	–	–	–	1	–	–	1
Banbridge,	–	–	–	–	–	–	–	–	–	–	–	–	–
Bandon,	–	–	–	–	–	–	–	–	–	–	–	–	–
Bantry,	–	–	–	–	–	–	–	–	–	–	–	–	–
Bawnboy,	–	–	–	–	–	–	–	–	–	–	–	–	–
Belfast,	–	–	–	–	–	–	–	–	–	–	–	–	–
Belmullet,	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrisokane,	–	–	–	–	–	–	–	–	–	–	–	1	1
Boyle,	–	–	–	–	–	–	–	–	–	–	–	–	–
Caherciveen,	–	–	–	–	–	–	–	–	–	–	–	–	–
Callan,	–	–	–	–	–	–	–	–	–	–	–	–	–
Carlow,	–	1	–	–	–	–	–	–	–	–	–	–	1
Carrickmacross,	–	–	–	–	–	–	–	–	–	–	–	–	–
Carrick-on-Shannon,	–	–	–	–	–	–	–	–	–	–	–	–	–
Carrick-on-Suir,	–	–	–	–	–	–	–	–	–	–	–	–	–
Cashel,	–	1	–	–	–	–	–	–	–	–	–	–	1
Castlebar,	–	–	–	–	–	–	–	–	–	–	–	–	–
Castleblayney,	–	–	–	–	–	–	–	–	–	–	–	–	–
Castlecomer,	–	–	–	–	–	–	–	–	–	–	–	–	–
Castlederg,	–	–	–	–	–	–	–	–	–	–	–	–	–
Castlerea,	–	–	–	–	–	–	–	–	–	–	–	–	–
Castletown,	–	–	–	–	–	–	–	–	–	–	–	–	–
Castletowndelvin,	–	–	–	–	–	–	–	–	–	–	–	–	–
Cavan,	–	–	–	–	–	–	–	–	–	–	–	–	–
Celbridge,	–	–	–	–	–	–	–	–	–	–	–	–	–
Claremorris,	–	–	–	–	–	–	–	–	–	–	–	–	–
Clifden,	–	–	–	–	–	–	–	–	–	–	–	–	–
Clogheen,	–	–	–	–	–	–	–	–	–	–	–	–	–
Clogher,	–	–	–	–	–	–	–	–	–	–	–	–	–
Clonakilty,	–	–	–	–	–	–	–	–	–	–	–	–	–
Clones,	–	–	–	–	–	–	–	–	–	–	–	–	–
Clonmel,	–	–	–	–	–	–	–	–	–	2	–	–	2
Coleraine,	–	–	–	–	–	–	–	–	–	–	–	–	–
Cookstown,	–	–	–	–	–	–	–	–	–	–	–	–	–

[*continued.*

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No. XIII.—Return of the Number of Inquests, &c.—*continued.*

Unions.	May, 1852.	June.	July.	August.	September.	October.	November.	December.	Jan., 1853.	February.	March.	April.	Total.
Cootehill,	–	–	–	–	–	–	–	–	–	–	–	–	–
Cork,	–	–	–	–	–	–	–	1	–	–	–	–	1
Corrofin,	–	–	–	–	–	–	–	–	–	–	–	–	–
Croom,	–	–	–	–	–	–	–	–	–	–	–	–	–
Dingle,	–	–	–	–	–	–	–	–	–	–	–	–	–
Donaghmore,	–	–	–	–	–	–	–	–	–	–	–	–	–
Donegal,	–	–	–	–	–	–	–	–	–	–	–	–	–
Downpatrick,	–	–	–	–	–	–	–	–	–	–	–	–	–
Drogheda,	–	–	–	–	–	–	–	–	–	–	–	–	–
Dromore West,	–	–	–	–	–	–	–	–	–	–	–	–	–
Dublin, North,	–	–	–	–	–	–	–	–	–	–	–	–	–
Dublin, South,	–	–	–	–	–	–	–	–	–	–	–	–	–
Dundalk,	–	–	–	–	–	–	–	–	–	–	–	–	–
Dunfanaghy,	–	–	–	–	–	–	–	–	–	–	–	–	–
Dungannon,	–	–	–	–	–	–	–	–	–	–	–	–	–
Dungarvan,	–	–	–	–	–	–	–	–	–	–	1	–	1
Dunmanway,	–	–	–	–	–	–	–	–	–	–	–	–	–
Dunshaughlin,	–	–	–	–	–	–	–	–	–	1	–	–	1
Edenderry,	–	–	–	–	–	–	–	–	–	–	1	–	1
Ennis,	–	–	–	–	–	–	–	–	–	–	–	–	–
Enniscorthy,	–	–	–	–	–	–	–	–	–	–	–	–	–
Enniskillen,	–	–	–	–	–	–	–	–	–	–	–	–	–
Ennistymon,	–	–	–	–	–	–	–	–	–	–	–	–	–
Fermoy,	–	–	–	–	–	–	–	–	–	–	–	–	–
Galway,	–	–	–	–	–	–	–	–	–	–	–	–	–
Glennamaddy,	–	–	–	–	–	–	–	–	–	–	–	–	–
Glenties,	–	–	–	–	–	–	–	–	–	–	–	–	–
Glin,	–	–	–	–	1	–	–	–	–	–	–	–	1
Gorey,	–	–	–	–	–	–	–	–	–	–	–	–	–
Gort,	–	–	–	–	–	–	–	–	–	–	–	–	–
Gortin,	–	–	–	–	–	–	–	–	–	–	–	–	–
Granard,	–	–	–	–	–	–	–	–	–	–	–	–	–
Inishowen,	–	–	–	–	–	–	–	–	–	–	–	–	–
Kanturk,	–	–	–	–	–	–	–	–	–	–	–	1	1
Kells,	–	–	–	–	–	–	–	–	–	–	–	–	–
Kenmare,	–	–	–	–	–	–	–	–	–	–	–	–	–
Kilkeel,	–	–	–	–	–	–	–	–	–	–	–	–	–
Kilkenny,	–	–	–	–	–	–	–	–	–	–	–	–	–
Killadysert,	–	–	–	–	–	–	–	–	–	–	–	–	–
Killala,	–	–	–	–	–	–	–	–	–	–	–	–	–
Killarney,	–	–	–	–	–	–	–	–	–	–	–	–	–
Kilmacthomas,	–	–	–	–	–	–	–	–	–	1	–	–	1
Kilmallock,	–	–	–	–	–	–	–	–	–	–	–	–	–
Kilrush,	–	–	–	–	–	–	–	–	–	–	–	–	–
Kinsale,	–	–	–	–	–	–	–	–	–	–	–	–	–
Larne,	–	–	–	–	–	–	–	–	–	–	–	–	–
Letterkenny,	–	–	–	–	–	–	–	–	–	–	–	–	–
Limerick,	–	–	–	1	–	–	–	–	–	1	–	–	2
Lisburn,	–	–	–	–	–	–	–	–	–	–	–	–	–
Lismore,	–	–	–	–	1	–	–	–	–	–	–	–	1
Lisnaskea,	–	–	–	–	–	–	–	–	–	–	–	–	–
Listowel,	–	–	–	–	–	–	–	–	–	–	–	–	–
Londonderry,	–	–	–	–	–	–	–	–	–	–	–	–	–
Longford,	–	–	–	1	–	–	–	–	–	–	–	–	1
Loughrea,	1	–	–	–	–	–	–	–	–	–	–	–	1
Lowtherstown,	–	–	–	–	–	–	–	–	–	–	–	–	–
Lurgan,	–	–	–	–	–	–	–	–	–	–	–	–	–

[*continued.*

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No. XIII.—Return of the Number of Inquests, &c.—*continued.*

Unions.	May, 1852.	June.	July.	August.	September.	October.	November.	December.	Jan., 1853.	February.	March.	April.	Total.
Macroom,	–	–	–	–	–	–	–	–	–	–	–	–	–
Magherafelt,	–	–	–	–	–	–	–	–	–	–	–	–	–
Mallow,	–	–	–	–	–	–	–	–	–	–	–	–	–
Manorhamilton,	–	–	–	–	–	–	–	–	–	–	–	–	–
Midleton,	–	–	–	–	–	–	–	–	–	–	–	–	–
Milford,	–	–	–	–	–	–	–	–	–	–	–	–	–
Millstreet,	–	–	–	–	–	–	–	–	–	–	–	–	–
Mitchelstown,	–	–	–	–	–	–	–	–	–	–	–	–	–
Mohill,	–	–	–	–	–	–	–	–	–	–	–	–	–
Monaghan,	–	–	–	–	–	–	–	–	–	–	–	–	–
Mount Bellew,	–	–	–	–	–	–	–	–	–	–	–	–	–
Mountmelick,	–	–	–	–	–	–	–	–	–	1	–	–	1
Mullingar,	–	–	–	–	–	–	–	–	–	–	–	–	–
Naas,	–	–	–	–	–	–	–	–	–	–	–	–	–
Navan,	–	–	–	–	–	–	–	–	1	–	–	–	1
Nenagh,	1	–	–	1	–	–	–	–	–	–	–	–	2
Newcastle,	–	–	–	–	–	–	–	–	–	–	–	–	–
Newport,	–	–	–	–	–	–	–	–	–	–	–	–	–
New Ross,	1	–	–	–	–	–	–	–	–	–	–	–	1
Newry,	–	–	–	–	–	–	–	–	–	–	–	–	–
Newtownards,	–	–	–	–	–	–	–	–	–	–	–	–	–
Newtownlimavady,	–	–	–	–	–	–	–	–	–	–	–	–	–
Oldcastle,	–	–	–	–	–	–	–	–	–	–	–	–	–
Omagh,	–	–	–	–	–	–	–	–	–	–	–	–	–
Oughterard,	–	–	–	–	–	–	–	–	–	–	–	–	–
Parsonstown,	–	–	–	–	–	–	–	1	–	–	–	–	1
Portumna,	–	–	–	–	–	–	–	–	–	–	–	–	–
Rathdown,	–	–	–	–	–	–	–	–	–	–	–	–	–
Rathdrum,	–	–	–	–	–	–	–	–	–	–	–	–	–
Rathkeale,	–	–	–	–	–	–	–	–	–	–	–	–	–
Roscommon,	–	–	–	–	–	–	–	–	–	–	–	–	–
Roscrea,	–	–	–	–	–	–	–	–	–	–	–	–	–
Scariff,	–	–	–	–	–	–	–	–	–	–	–	–	–
Shillelagh,	–	–	1	–	–	–	–	–	–	1	–	–	2
Skibbereen,	–	–	–	–	–	–	–	–	–	–	–	–	–
Skull,	–	–	–	–	–	–	–	–	–	–	–	–	–
Sligo,	–	–	–	–	–	–	–	–	–	–	–	–	–
Strabane,	–	–	–	–	–	–	–	–	–	–	–	–	–
Stranorlar,	–	–	–	–	–	–	–	–	–	–	–	–	–
Strokestown,	–	–	–	–	–	–	–	–	–	–	–	–	–
Swineford,	–	–	–	–	–	–	–	–	–	–	–	–	–
Thomastown,	–	–	–	–	–	–	–	–	–	–	–	–	–
Thurles,	–	–	–	–	–	–	–	–	–	–	–	–	–
Tipperary,	–	–	–	–	–	–	–	–	–	1	1	–	2
Tobercurry,	–	–	–	–	–	–	–	–	–	–	–	–	–
Tralee,	–	–	–	–	–	–	–	–	–	–	–	–	–
Trim,	–	–	–	–	–	–	–	–	–	–	–	–	–
Tuam,	–	–	–	–	–	–	–	–	–	–	–	–	–
Tulla,	–	–	–	–	–	–	–	–	–	–	–	–	–
Tullamore,	–	–	–	–	–	–	–	–	–	–	–	–	–
Urlingford,	–	–	–	–	–	–	–	–	–	–	1	–	1
Waterford,	1	–	–	–	–	–	–	–	–	–	1	–	2
Westport,	–	–	–	–	–	–	–	–	–	–	–	–	–
Wexford,	–	–	–	–	–	–	–	–	–	–	–	–	–
Youghal,	–	–	–	–	–	–	–	–	–	–	–	–	–
Total,	5	2	1	3	2	–	–	3	1	10	6	2	35

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No. XIV.—Emigration.—Abstract of Returns from Clerks of Unions of the Number of Emigrants sent out, or assisted to Emigrate, by Boards of Guardians in Ireland, in pursuance of the Provisions of the Irish Poor Relief Acts; from 1st April, 1852, to the end of March, 1853.

Names of Unions.	Numbers sent, being 15 years of age and upwards.		Children dependent on them, under 15 years of age.	Total.	Places of destination of the Emigrants.	Observations by Clerks.
	Males.	Females.				
Abbeyleix,	1	1	3	5	New York.	
Athlone,	–	3	4	7	New York.	
	–	–	8	8	New York.	
	1	–	–	1	Boston.	
	1	–	–	1	Sydney.	
Athy,	9	14	20	43	Quebec.	
Ballina,	–	4	9	13	America.	
	1	1	2	4	Australia.	
Ballycastle,	–	1	–	1	North America.	
Ballymahon,	–	1	–	1	Boston,	
	1	2	–	3	New York,	
	2	–	1	3	VanDiemen's Land,	
Ballymoney,	–	1	2	3	Philadelphia.	
Balrothery,	3	8	8	19	New York.	
	1	3	7	11	Port Philip.	
	–	1	1	2	Quebec.	
	–	–	2	2	Philadelphia.	
	–	2	–	2	Boston.	
Baltinglass,	41	112	41	194	Quebec.	
	1	4	9	14	New York.	
Bandon,	–	3	–	3	Moreton Bay.	
Borrisokane,	3	3	5	11	New York and Quebec.	
	2	2	11	15	Australia.	
Callan,	–	1	3	4	Quebec.	
	–	18	2	20	Australia.	
	–	–	3	3	New York.	
	1	–	–	1	Boston.	
Carlow,	32	33	11	76	New Orleans.	
	41	87	33	161	Quebec.	
Carrickmacross,	2	6	12	20	New York.	
	–	1	–	1	Boston.	
	–	4	2	6	Quebec.	
Carrick-on-Shan.,	1	4	12	17	America.	
	1	–	1	2	Australia.	
Carrick-on-Suir,	–	2	–	2	Boston and New York.	
Cashel,	5	14	15	34	United States.	
	1	1	–	2	Quebec.	
	–	1	–	1	Sydney.	
Castleblayney,	–	1	4	5	New York.	
	–	–	3	3	New York.	
Castlecomer,	–	3	3	6	Quebec.	
	4	12	8	24	New York.	
	–	14	3	17	New Orleans.	
Castlederg,	–	–	2	2	Philadelphia.	
Cavan,	–	3	3	6	New York.	

[*continued.*

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No. XIV.—Emigration: Abstract of Returns—*continued.*

Names of Unions.	Numbers sent, being 15 years of age and upwards.		Children dependent on them, under 15 years of age.	Total.	Places of destination of the Emigrants.	Observations by Clerks.
	Males.	Females.				
Celbridge,	–	1	4	5	New York.	
Claremorris,	–	2	–	2	Philadelphia.	
	–	1	5	6	New York.	
	–	1	1	2	Upper Canada.	
Clogheen,	1	–	–	1	America.	
Clogher,	–	1	–	1	Providence, America.	
Coleraine,	–	2	11	13	United States.	
Cookstown,	–	1	1	2	America.	
Cootehill,	–	1	2	3	New York.	
	–	1	3	4	Philadelphia.	
	–	–	1	1	New Orleans.	
Cork,	1	11	3	15	United States.	
	–	1	–	1	Australia.	
Croom,	13	130	59	202	Quebec.	
	–	–	3	3	Norfolk, U.S.	
	1	–	4	5	New York.	
	–	1	5	6	Boston.	
	–	1	3	4	New South Wales	
Dingle,	4	1	–	5	United States.	
	1	–	–	1	Canada.	
Downpatrick,	–	1	–	1	India.	
Dromore, West,	–	1	–	1	New York.	
Dublin, North,	1	1	4	6	New York.	
Dublin, South,	–	1	4	5	Charleston.	
	1	–	–	1	New Zealand.	
Dunfanaghy,	3	6	12	21	Quebec.	
Dungannon,	–	–	2	2	Toronto.	
Dunshaughlin,	–	2	3	5	New York.	
Ennis,	1	–	–	1	Quebec.	
	–	1	–	1	Australia.	
	1	7	9	17	United States.	
Enniscorthy,	1	1	3	5	Quebec.	
Ennistymon,	–	15	–	15	Quebec.	
Galway,	1	1	–	2	Australia.	
Glennamaddy,	–	–	3	3	Canada.	
Gorey,	–	–	1	1	Quebec.	
Granard,	–	1	1	2	VanDiemen's Land,	
	–	1	17	18	America.	
Kanturk,	10	2	5	17	America.	
	–	1	–	1	Australia.	
Kells,	1	4	13	18	North America.	
	–	1	–	1	Australia.	
Kenmare,	–	1	2	3	Boston.	
	1	5	12	18	New York.	
	–	1	–	1	Lower Canada.	
Kilkenny,	–	3	3	6	America.	
	–	2	–	2	Australia.	
Killadysert,	10	131	6	147	Quebec.	
	–	2	4	6	New York.	
Killala,	1	2	–	3	America.	
Killarney,	–	30	28	58	United States.	
	–	12	–	12	British America.	

[*continued.*

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No. XIV.—Emigration: Abstract of Returns—*continued.*

Names of Unions.	Numbers sent, being 15 years of age and upwards. Males.	Females.	Children dependent on them, under 15 years of age.	Total.	Places of destination of the Emigrants.	Observations by Clerks.
Kilmallock,	11	23	38	72	United States.	
	9	10	4	23	Canada.	
	–	2	–	2	Sydney.	
Kilrush,	4	36	1	41	Quebec.	
Larne,	–	2	4	6	Philadelphia.	
	–	1	2	3	VanDiemen's Land.	
Letterkenny,	–	1	–	1	United States.	
Limerick,	3	1	2	6	United States.	
	–	31	1	32	Australia.	
Lisnaskea,	–	–	2	2	New York.	
Londonderry,	4	16	14	34	Quebec.	
	–	1	3	4	United States.	
Longford,	3	1	6	10	America.	
Loughrea,	–	–	1	1	VanDiemen's Land.	
	–	–	1	1	New York.	
Mallow,	–	1	4	5	New York.	
Milford,	–	–	2	2	Philadelphia.	
Mitchelstown,	–	–	2	2	New York.	
Mohill,	–	–	2	2	New York.	
Mount Bellew,	5	12	14	31	America.	
	–	30	–	30	Australia.	
Naas,	13	28	21	62	Quebec.	
	–	–	4	4	New York.	
Navan,	1	3	2	6	New York.	
Nenagh,	–	34	2	36	Australia.	
	66	258	67	391	Quebec.	
	–	2	3	5	New York.	
Neweastle,	18	346	195	559	Quebec.	
	1	1	6	8	New York.	
New Ross,	9	14	2	25	New York.	
Newry,	–	1	5	6	New York.	
Oldcastle,	6	8	11	25	New York.	
Omagh,	–	1	2	3	Philadelphia.	
Parsonstown,	–	1	–	1	America.	
Rathdrum,	26	74	44	144	Canada.	
	7	15	9	31	New Orleans.	
Rathkeale,	44	145	37	226	Quebec.	
Roscommon,	–	84	–	84	Quebec.	
Scariff,	–	1	–	1	Sydney.	
	–	1	–	1	New York.	
Sligo,	2	2	6	10	New York.	
Strabane,	–	1	–	1	Quebec.	
	–	5	4	9	Philadelphia.	
Stranorlar,	1	3	4	8	Philadelphia.	
	1	–	–	1	St. John's, New Brunswick.	
Strokestown,	1	4	16	21	United States.	
	–	55	2	57	Canada.	
	–	2	–	2	Australia.	
Thomastown,	6	12	–	18	New York.	
Thurles,	1	2	1	4	New South Wales	
	5	3	2	10	New York.	
Tipperary,	6	4	5	15	United States.	
	–	–	1	1	Sydney.	

[*continued.*

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No. XIV.—Emigration: Abstract of Returns—*continued.*

Names of Unions.	Numbers sent, being 15 years of age and upwards.		Children dependent on them, under 15 years of age.	Total.	Places of destination of the Emigrants.	Observations by Clerks.
	Males.	Females.				
Tralee,	–	1	–	1	Australia.	
	3	4	6	13	Quebec.	
	23	54	40	117	United States.	
Trim,	1	24	12	37	New York.	
Tuam,	1	14	1	16	Quebec.	
	–	1	5	6	New Orleans.	
Tulla,	1	9	7	17	North America.	
	–	25	–	25	Western Australia.	
Tullamore,	1	5	–	6	Australia.	
	1	2	–	3	America.	
Waterford,	–	30	–	30	Sydney.	
Wexford,	–	8	–	8	Hobart Town.	
Total (93 Unions),	492	2,218	1,115	3,825		

No. XV.—Summary of Returns of the Number of Cases of Ophthalmia or other Inflammatory Diseases of the Eye, which were treated in Workhouses in Ireland during the Years 1851 and 1852.

1. Table showing the Number of Cases which occurred during each Month of the Years 1851 and 1852.

Year.	January.*	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	Total.
1851,	2,216	1,895	2,001	2,715	4,249	5,224	7,106	4,903	4,563	3,789	2,370	1,888	45,947†
1852,	2,254	1,963	2,298	2,498	3,161	3,300	4,778	3,545	2,166	1,526	996	888	31,876†

* The month of January includes cases which occurred in the previous year, and were still under treatment in January.

† These numbers include cases which are not classified in the preceding columns, of which there are 3,028 in Return for 1851, and 2,503 in Return for 1852.

[No. XV.—*continued*

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No. XV.—Summary of Returns of the Number of Cases of Ophthalmia, &c.—*continued.*

2.—Table showing the Number of Adults or Children affected by Disease of the Eye, the Number of Cases arising in the Workhouse, the Number labouring under the Disease when admitted, the average Duration of the Disease, and the Result of the Treatment adopted by the Medical Officers.

Year.	Persons above 15 years of age.		Children under 15 years of age.		Total.	Number of cases arising in Workhouse or Auxiliary Workhouse.	Number of cases labouring under the disease when admitted.	Duration of Disease.		RESULT.									Total.
	Males.	Females.	Males.	Females.				Average duration of disease.	Average period in Hospital.	Cured.	Sight partially injured.	One eye lost.	Both eyes lost.	Died from effects of disease.	Died from other causes while labouring under disease of the eyes.	Discharged from Workhouse while labouring under disease of the eyes.	Under treatment.	No record of result.	
								Days.	Days.										
1851,	3,670	6,821	14,252	18,370	45,947*	42,067†	963†	30	29	40,684	754	656	263	1	169	315	1,197	1,908	45,947
1852,	3,242	5,804	10,160	10,899	31,876*	28,765†	1,360†	36	33	29,605	476	298	137	1	50	154	1,001	154	31,876

* These numbers include cases which are not classified in the preceding columns.

† The registry of cases in several Unions does not distinguish whether the disease first arose in or out of the Workhouse; the numbers in these columns do not therefore agree with the numbers in the previous column, showing the total number of cases.

Note on column headed "Both eyes lost."—The Return for the year 1851 includes 33 persons who had lost both eyes previous to admission.—The Return for the year 1852, includes 37 such cases.

Of the cases of "One eye lost," the Return for 1851 includes 66 cases in which the eye was lost previous to admission; the Return for 1852 includes 136 such cases.

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No. XVI.—Returns showing the Average Wages paid to Agricultural Labourers and the principal classes of Mechanics at the present time, and at the corresponding period of each of the previous Seven Years.

Average Wages per Week.	1846.		1847.		1848.		1849.		1850.		1851.		1852.		1853.	
	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.
1. Mr. Otway's District, Comprised in the Counties of Meath, Westmeath, Dublin, Louth, and Monaghan.																
Agricultural Labourers,	5	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0
Tailors,	10	0	10	0	10	0	10	0	10	0	10	0	10	0	10	0
Shoemakers,	11	0	11	0	11	0	11	0	11	0	11	0	11	0	11	0
Weavers,	9	6	9	6	9	6	9	6	9	6	9	6	9	6	9	6
Bricklayers and Masons,	16	0	16	0	16	0	16	0	16	0	16	0	16	0	16	0
Carpenters,	16	0	16	0	16	0	16	0	16	0	16	0	16	0	16	0
Blacksmiths,	11	0	11	0	11	0	11	0	11	0	11	0	11	0	11	0
Coopers,	15	0	15	0	15	0	15	0	15	0	15	0	15	0	15	0
Bakers,	16	0	16	0	16	0	16	0	16	0	16	0	16	0	16	0
Nailors,	12	0	12	0	12	0	12	0	12	0	12	0	12	0	12	0
2. Mr. Burke's District, Comprised in the Counties of Carlow, King's, Kildare, Kilkenny, Queen's, Tipperary, Wexford, and Wicklow.																
Agricultural Labourers,	5	0	4	11	4	11	4	9	4	9	4	8	5	1	5	4
Tailors,	9	4	9	3	9	0	8	10	8	9	9	1	9	2	9	6
Shoemakers,	9	10	9	11	9	9	9	8	9	6	9	7	9	8	9	9
Weavers,	8	9	8	9	8	9	8	9	8	9	8	9	8	11	9	0
Bricklayers and Masons,	16	0	16	0	15	9	15	7	15	7	15	6	16	3	16	4
Carpenters,	15	0	15	0	14	6	14	4	14	4	14	4	15	1	15	4
Blacksmiths,	13	5	13	6	13	3	13	3	13	3	13	0	13	8	13	9
Coopers,	11	1	11	1	11	0	11	0	11	0	10	9	11	0	11	0
3. Mr. Crawford's District, Comprised in the Counties of Dublin, King's, and Wicklow.																
Agricultural Labourers,	5	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0
Tailors,	10	0	10	0	10	0	10	0	10	0	10	0	10	0	10	0
Shoemakers,	12	0	12	0	12	0	12	0	12	0	12	0	12	0	12	0
Weavers,	8	0	8	0	8	0	8	0	8	0	8	0	8	0	8	0
Bricklayers and Masons,	15	0	15	0	15	0	15	0	15	0	15	0	15	0	15	0
Carpenters,	15	0	15	0	15	0	15	0	15	0	15	0	15	0	15	0
Blacksmiths,	10	0	10	0	10	0	10	0	10	0	10	0	10	0	10	0
Coopers,	10	0	10	0	10	0	10	0	10	0	10	0	10	0	10	0
Bakers,	15	0	15	0	15	0	15	0	15	0	15	0	15	0	15	0
Nailors,	12	6	12	6	12	6	12	6	12	6	12	6	12	6	12	6
4. Mr. Crawford's District, Comprising the City of Dublin.																
Tailors,	18	0	18	0	18	0	18	0	18	0	18	0	18	0	18	0
Shoemakers,	16	0	16	0	16	0	16	0	16	0	16	0	16	0	16	0
Weavers,	25	0	25	0	25	0	25	0	25	0	25	0	25	0	25	0
Bricklayers and Masons,	20	0	20	0	20	0	20	0	20	0	20	0	20	0	20	0
Carpenters,	23	0	23	0	23	0	23	0	23	0	23	0	23	0	23	0
Blacksmiths,	20	0	20	0	20	0	20	0	20	0	20	0	20	0	20	0
Coopers,	27	0	27	0	27	0	27	0	27	0	27	0	27	0	27	0
Bakers,	18	0	18	0	18	0	18	0	18	0	18	0	18	0	18	0
Printers,	28	0	28	0	28	0	28	0	28	0	28	0	28	0	28	0
Painters,	22	0	22	0	22	0	22	0	22	0	22	0	22	0	22	0

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No. XVI.—Returns showing the Average Wages paid to Agricultural Labourers and the principal classes of Mechanics at the present time, and at the corresponding period of each of the previous Seven Years—*continued.*

Average Wages per Week.	1846.		1847.		1848.		1849.		1850.		1851.		1852.		1853.	
	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.
5. Mr. R. Bourke's District, Comprised in the Counties of Galway, Leitrim, Mayo, Roscommon, and Sligo.																
Agricultural Labourers,	4	0	3	6	3	6	3	6	4	0	4	0	4	6	4	6
Tailors,	10	0	8	0	8	0	8	0	10	0	10	0	11	0	11	0
Shoemakers,	9	0	8	0	7	0	8	0	8	0	9	0	9	0	9	0
Weavers,	7	0	6	0	6	0	6	0	7	0	7	0	7	0	7	0
Bricklayers and Masons,	14	0	14	0	14	0	14	0	14	0	15	0	15	0	15	0
Carpenters,	14	0	14	0	14	0	14	0	15	0	16	0	17	6	17	6
Blacksmiths,	15	0	15	0	15	0	15	0	15	0	15	0	15	0	15	0
Coopers,	10	0	8	0	8	0	8	0	9	0	10	0	12	0	12	0
Painters and Glaziers,	14	0	14	0	14	0	14	0	15	0	15	0	15	0	15	0
Plasterers,	14	0	14	0	14	0	14	0	15	0	15	0	15	0	15	0
Bakers,	18	0	18	0	15	0	15	0	14	0	14	0	14	0	14	0
Ship Carpenters,	21	0	21	0	21	0	21	0	21	0	21	0	21	0	21	0
Sawyers,	16	3	16	3	16	3	16	3	16	3	16	3	16	3	16	3
6. Mr. Barron's District, Comprised in the Counties of Cavan, Fermanagh, Donegal, Longford, Monaghan, Leitrim, Meath, and Westmeath.																
Agricultural Labourers,	4	6	4	6	4	5	4	4	4	6	4	8	4	11	4	11
Tailors,	9	3	9	3	9	3	9	3	9	5	10	0	10	3	10	4
Shoemakers,	9	3	9	3	9	3	9	2	9	2	9	2	9	3	9	3
Weavers,	5	10	5	10	5	10	5	10	5	9	5	10	6	0	5	10
Bricklayers and Masons,	13	10	13	10	13	8	13	8	13	8	13	10	13	10	14	0
Carpenters,	13	0	13	0	13	0	13	0	13	0	13	2	13	2	13	4
Blacksmiths,	9	0	9	0	9	0	9	0	9	3	9	2	9	3	9	6
Coopers,	9	3	9	3	9	3	9	3	9	3	9	3	9	3	9	6
Bakers,	11	10	11	10	11	10	11	10	11	5	11	0	11	0	11	0
Sawyers,	7	6	7	6	7	6	7	6	7	6	7	6	7	6	7	6
Nailors,	7	3	7	3	7	3	7	3	7	3	7	3	7	3	7	3
Chandlers,	9	6	9	6	9	6	9	6	9	6	10	9	10	9	10	9
Harness Makers,	11	4	11	4	11	4	11	4	11	4	11	4	11	4	11	4
Painters,	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0
7. Mr. Huband's District, Comprised in the County of Cork. (Exclusive of Cork Union.)																
Agricultural Labourers,	4	4	4	4	4	2	3	11	3	11	3	9	4	4	4	5
Tailors,	8	5	8	2	7	10	7	10	7	10	8	3	8	5	8	7
Shoemakers,	10	1	9	10	9	8	9	8	9	10	9	9	10	3	10	7
Weavers,	7	11	7	3	6	2	6	0	6	1	6	5	6	10	6	11
Bricklayers and Masons,	12	2	11	11	11	11	11	11	11	11	10	7	12	1	12	7
Carpenters,	13	4	13	1	12	10	12	10	12	10	11	5	13	5	14	2
Blacksmiths,	9	4	9	4	9	4	9	4	9	4	9	4	9	4	9	6
Coopers,	12	5	12	5	12	4	11	4	12	3	11	11	13	4	13	7
Sawyers,	12	3	12	3	12	3	12	3	12	3	12	1	12	1	13	0
Wheelwrights, Cart and Implement Makers,	10	10	10	10	10	10	10	10	10	10	10	10	10	10	11	0
Harness Makers,	13	3	13	3	13	3	13	3	13	3	13	3	13	3	13	3

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No. XVI.—Returns showing the Average Wages paid to Agricultural Labourers and the principal classes of Mechanics at the present time, and at the corresponding period of each of the previous Seven Years—*continued.*

Average Wages per Week.	1846.		1847.		1848.		1849.		1850.		1851.		1852.		1853.	
	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.
8. Mr. Huband's District, Comprised in the Union of Cork.																
Agricultural Labourers,	5	0	5	0	5	0	5	0	4	0	6	0	6	0	6	0
Tailors,	18	0	18	0	18	0	18	0	18	0	18	0	18	0	18	0
Shoemakers,	15	0	15	0	15	0	15	0	15	0	15	0	15	0	15	0
Weavers,	6	0	6	0	6	0	6	0	6	0	6	0	6	0	6	0
Bricklayers and Masons,	21	0	21	0	21	0	21	0	21	0	21	0	21	0	21	0
Carpenters,	21	0	21	0	21	0	21	0	21	0	21	0	21	0	21	0
Blacksmiths,	24	0	24	0	24	0	24	0	24	0	24	0	24	0	24	0
Coopers,	20	0	20	0	20	0	20	0	20	0	20	0	20	0	20	0
Sawyers,	15	0	15	0	15	0	15	0	15	0	15	0	15	0	15	0
Coach Makers,	28	0	28	0	28	0	28	0	28	0	28	0	28	0	28	0
Cart and Implement Makers,	18	0	15	0	15	0	15	0	18	0	18	0	18	0	18	0
Harness Makers,	19	0	19	0	19	0	19	0	22	0	22	0	22	0	22	0
9. Mr. R. M. Lynch's District, Comprised in the Counties of Kilkenny, Queen's, and Tipperary.																
Agricultural Labourers,	4	0	5	0	3	0	3	0	4	0	4	0	4	0	4	0
Tailors,	9	0	9	0	9	0	9	0	9	0	9	0	9	0	9	0
Shoemakers,	9	0	9	0	9	0	9	0	9	0	9	0	9	0	9	0
Weavers,	7	0	7	0	7	0	7	0	7	0	7	0	8	0	8	0
Bricklayers and Masons,	12	0	12	0	12	0	12	0	12	0	12	0	12	0	12	0
Carpenters,	10	0	8	0	8	0	9	0	9	0	9	0	9	0	12	0
Blacksmiths,	9	0	12	0	9	0	9	0	9	0	9	0	9	0	9	0
Coopers,	9	0	6	0	6	0	9	0	9	0	9	0	9	0	12	0
Slaters and Plasterers,	15	0	13	0	12	0	12	0	12	0	12	0	15	0	15	0
Stonecutters,	15	0	15	0	15	0	15	0	15	0	15	0	17	0	17	0
Millers,	12	0	15	0	14	0	13	0	13	0	13	0	12	0	12	0
Bakers,	12	0	15	0	15	0	13	0	12	0	12	0	12	0	12	0
10. Lt.-Col. Clarke's District, Comprised in the Counties of Antrim, Armagh, Down, Londonderry, and Tyrone.																
Agricultural Labourers,	5	0	5	0	5	0	5	0	5	3	5	3	5	3	5	3
Tailors,	15	0	15	0	15	0	15	0	15	0	15	0	15	0	15	0
Shoemakers,	13	6	13	6	13	6	13	6	13	6	13	6	13	6	13	6
Weavers,	5	6	5	3	3	9	4	3	5	3	6	0	7	6	7	6
Bricklayers and Masons,	16	0	16	0	16	0	16	0	16	0	16	0	16	0	16	0
Carpenters,	17	6	17	6	17	6	17	6	17	6	17	6	17	6	17	6
Blacksmiths,	14	0	14	0	14	0	14	0	14	0	14	0	14	0	14	0
Coopers,	14	0	14	0	14	0	14	0	14	0	14	0	14	0	14	0
Stonecutters,	16	0	16	0	16	0	16	0	16	0	16	0	16	0	16	0
Painters,	16	6	16	6	16	6	16	6	16	6	16	6	16	6	16	6
Plasterers,	18	0	18	0	18	0	18	0	18	0	18	0	18	0	18	0
Slaters,	16	6	16	6	16	6	16	6	16	6	16	6	16	6	16	6
Builders' Labourers,	8	0	8	0	8	0	8	0	8	0	8	0	8	0	8	0

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No. XVI.—Returns showing the Average Wages paid to Agricultural Labourers and the principal classes of Mechanics at the present time, and at the corresponding period of each of the previous Seven Years—*continued.*

Average Wages per Week.	1846.		1847.		1848.		1849.		1850.		1851.		1852.		1853.	
	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.
11. Mr. W. J. Hamilton's District, Comprised in the Counties of Kilkenny, Wexford, and Waterford.																
Agricultural Labourers,	4	0	3	6	3	6	3	6	3	6	3	6	4	0	5	0
Tailors,	14	0	14	0	14	0	14	0	14	0	14	0	14	0	14	0
Shoemakers,	9	0	9	0	9	0	9	0	9	0	9	0	9	0	9	0
Weavers,	6	0	6	0	6	0	6	0	6	0	6	0	6	0	6	0
Bricklayers and Masons,	14	0	14	0	14	0	14	0	14	0	14	0	14	0	14	0
Carpenters,	15	0	15	0	15	0	15	0	15	0	15	0	15	0	15	0
Blacksmiths,	12	0	12	0	12	0	12	0	12	0	12	0	12	0	12	0
Coopers,	15	0	15	0	15	0	15	0	15	0	15	0	15	0	15	0
Bakers,	18	0	18	0	18	0	18	0	18	0	18	0	18	0	18	0
Ship Carpenters,	18	0	18	0	18	0	18	0	18	0	18	0	18	0	18	0
Bacon Salters,	9	0	9	0	9	0	9	0	9	0	9	0	9	0	9	0
Iron Founders,	10	0	10	0	10	0	10	0	10	0	10	0	10	0	10	0
Builders' Labourers and Corn Porters,	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0
12. Mr. Horsley's District, Comprised in the County of Kerry.																
Agricultural Labourers,	4	3	4	3	3	9	3	9	3	9	3	9	5	3	5	3
Tailors,	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0
Shoemakers,	5	6	5	6	5	6	5	6	5	6	5	6	5	6	5	6
Weavers,	3	6	3	6	3	6	3	6	3	6	5	0	5	0	5	0
Bricklayers and Masons,	13	6	13	6	13	6	13	6	13	6	13	6	16	6	16	6
Carpenters,	12	6	12	6	12	6	12	6	12	6	12	6	16	6	16	6
Blacksmiths,	7	6	7	6	7	6	7	6	7	6	7	6	7	6	7	6
Coopers,	14	0	14	0	14	0	14	0	14	0	14	0	14	0	17	6
Slaters and Plasterers,	12	6	12	6	12	6	12	6	12	6	12	6	13	6	13	6
13. Mr. R. Hamilton's District, Comprised in the County of Cork.																
Agricultural Labourers,	4	0	4	0	3	0	3	0	3	0	3	0	4	0	4	0
Tailors,	8	0	8	0	8	0	8	0	8	0	8	0	8	0	8	0
Shoemakers,	10	6	10	6	10	6	10	6	10	6	10	6	11	6	16	6
Weavers,	6	0	6	0	6	0	6	0	6	0	6	0	6	0	6	0
Bricklayers and Masons,	12	0	12	0	12	0	12	0	12	0	12	0	12	0	12	0
Carpenters,	12	0	12	0	12	0	12	0	12	0	12	0	12	0	12	0
Blacksmiths, Coopers,	–		–		–		–		–		–		–		–*	
Bakers,	15	0	15	0	15	0	15	0	12	0	12	0	12	0	12	0
Painters,	15	0	15	0	15	0	15	0	15	0	15	0	15	0	15	0
Sawyers,	15	0	15	0	10	0	10	0	15	0	15	0	15	0	15	0

* Employed by the job. No change in their charges since 1846.

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No. XVI.—Returns showing the Average Wages paid to Agricultural Labourers and the principal classes of Mechanics at the present time, and at the corresponding period of each of the previous Seven Years—*continued.*

Average Wages per Week.	1846.		1847.		1848.		1849.		1850.		1851.		1852.		1853.	
	s.	*d.*	*s.*	*d.*	*s.*	*d.*	*s.*	*d.*	*s.*	*d.*	*s.*	*d.*	*s.*	*d.*	*s.*	*d.*
17. Mr. Lucas's District, Comprised in the County of Clare.																
Agricultural Labourers,	5	0	4	6	4	6	4	0	4	0	4	0	4	6	5	0
Tailors,	12	0	12	0	12	0	12	0	12	0	12	0	12	0	12	0
Bricklayers and Masons,	15	0	15	0	15	0	15	0	15	0	15	0	18	0	18	0
Carpenters,	15	0	15	0	15	0	15	0	15	0	15	0	18	0	18	0
Blacksmiths,	15	6	13	0	13	0	13	0	13	0	13	0	13	0	14	6
Coopers,	13	6	13	6	13	6	13	6	13	6	13	6	13	6	13	6
Stonecutters,	15	6	16	6	16	6	16	6	16	6	18	6	18	6	24	0
18. Mr. John Hall's District, Comprised in the Counties of Galway and Mayo.																
Agricultural Labourers,	4	0	4	0	4	0	4	0	4	0	4	0	4	0	4	6
Tailors,	10	0	10	0	9	6	9	0	9	6	10	0	10	0	10	6
Shoemakers,	10	0	10	0	9	6	9	6	9	6	10	0	10	0	10	6
Weavers,	8	0	8	0	7	6	7	0	7	6	7	6	8	0	9	0
Bricklayers and Masons,	15	0	15	0	15	0	15	0	15	0	15	0	16	6	16	6
Carpenters.	15	0	15	0	15	0	15	0	15	0	15	0	15	0	15	0
Blacksmiths,	10	0	10	0	9	6	9	6	10	0	10	0	10	0	10	6
Coopers,	8	0	8	0	8	0	8	0	8	0	8	0	8	0	8	0
Nailors,	9	0	8	0	8	0	8	0	8	6	8	6	8	0	9	0
Slaters,	15	0	15	0	15	0	15	0	15	0	15	0	15	0	15	0
Boatbuilders,	12	0	12	0	12	0	12	0	12	0	12	0	12	6	12	6

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No. XVI.—Returns showing the Average Wages paid to Agricultural Labourers and the principal classes of Mechanics at the present time, and at the corresponding period of each of the previous Seven Years—*continued.*

Average Wages per Week.	1846.		1847.		1848.		1849.		1850.		1851.		1852.		1853.	
	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d
14. Mr. Robinson's District, Comprised in the Counties of Limerick and Kerry. (Exclusive of Limerick Union.)																
Agricultural Labourers,	4	6	4	6	4	6	4	0	4	0	4	0	4	0	4	0
Tailors,	10	0	12	0	12	0	12	0	10	0	10	0	10	0	10	0
Shoemakers,	10	0	12	0	12	0	12	0	12	0	12	6	12	6	12	6
Weavers,	18	0	18	0	18	0	14	0	14	0	14	0	13	0	13	0
Bricklayers and Masons,	15	0	16	0	16	0	15	0	14	0	14	0	14	0	14	0
Carpenters,	12	0	13	6	13	6	12	0	12	0	12	0	12	0	12	0
Blacksmiths,	13	0	13	6	13	6	13	0	13	0	13	0	13	0	13	0
15. Mr. Robinson's District, Comprised in the Union of Limerick.																
Agricultural Labourers,	5	0	5	0	5	0	4	6	4	6	4	0	4	0	4	0
Tailors,	13	6	13	6	13	6	13	6	13	6	13	6	13	6	13	6
Shoemakers,	15	0	15	0	15	0	15	0	15	0	15	0	15	0	15	0
Weavers,	15	0	15	0	15	0	15	0	15	0	15	0	15	0	15	0
Bricklayers and Masons,	22	9	24	0	24	0	22	9	22	9	22	9	22	9	22	9
Carpenters,	24	5	24	5	24	5	24	5	24	5	24	5	24	5	24	5
Blacksmiths,	23	0	25	0	25	0	23	0	22	0	21	6	24	0	24	0
Coopers,	17	6	17	6	17	6	17	6	17	6	17	6	17	6	17	6
Labourers in Merchants' Stores,	6	0	8	3	8	3	6	0	6	0	6	0	6	0	6	0
Ship Carpenters,	25	0	27	0	30	0	27	0	24	0	22	6	24	0	30	0
Block Makers,	18	0	18	0	18	0	19	0	20	0	20	0	20	0	20	0
Fitters, Millwrights, and Brass Founders,	24	0	22	0	24	0	24	0	24	0	23	0	24	0	24	0
Sail Makers,	–		–		–		18	0	18	0	19	0	20	0	20	0
Slaters,	18	9	18	9	18	9	18	9	18	9	18	9	18	9	18	9
Painters,	15	0	15	0	15	0	15	0	15	0	15	0	15	0	15	0
Sawyers,	18	0	18	0	18	0	18	0	18	0	18	0	18	0	18	0
Stonecutters,	15	0	15	0	15	0	15	0	15	0	15	0	15	0	15	0
16. Mr. O'Brien's District, Comprised in the Counties of Westmeath, Longford, King's, Roscommon, Leitrim, and Galway.																
Agricultural Labourers,	4	0	–		–		–		–		–		–		–*	
Tailors,	7	6														
Shoemakers,	9	0														
Weavers,	5	0														
Bricklayers and Masons,	15	0														
Carpenters,	15	0														
Blacksmiths,	12	0														
Coopers,	6	0														
Stonecutters,	15	0														
Tinwaremen,	12	6														
Sawyers,	12	6														

* No sensible change, but all exhibit a steady tendency to advance at present.

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No. XVII.—General Result of Returns made to orders of the House of Commons, dated 25th July, 1851, and 16th December, 1852, respectively.

1.—Return of the amount of the salaries and remuneration of Officers of Unions in Ireland who were employed in the secular instruction or industrial training of the children who were relieved in Workhouses, on the 1st day of July, 1851.

Officers.	Amount of Annual Salaries.			Estimated Annual value of Rations.			Total Annual Remuneration of Officers.		
	£	s.	d.	£	s.	d.	£	s.	d.
Schoolmasters, . . .	3,344	16	0	1,475	8	4½	4,820	4	4½
,, Assistant, .	625	4	0	365	11	10	990	15	10
Schoolmistresses, . . .	2,440	14	0	1.478	1	0	3,918	15	0
,, Assistant, .	873	18	0	725	17	8	1,599	15	8
Agriculturists, . . .	1,163	7	0	245	2	10	1,408	9	10
Superintendents of Industrial Training of Males, . .	557	14	4	117	10	6	675	4	10
,, of Females, .	671	16	0	249	6	0	921	2	0
Superintendents of Children,	109	0	0	93	12	1	202	12	1
Master Tailors, . . .	2,152	11	4	131	13	2	2,284	4	6
,, Shoemakers, . .	1,634	1	3	67	14	1	1,701	15	4
,, Weavers, . . .	1,012	3	6	113	5	11	1,125	9	5
,, Bakers, . . .	677	12	0	80	0	5	757	12	5
* Other Officers, . . .	793	4	8	84	3	6	877	8	2
Total, . . .	16.056	2	1	5,227	7	4½	21,283	9	5½

2.—Return showing what kinds of employment were carried on in the respective Workhouses, or on land attached to them, the classification of the inmates, and the number of them engaged in industrial pursuits, &c., &c., on the 1st day of July, 1852.

The Returns received from the Clerks of Unions show that the employments consist in cultivation of Workhouse grounds, shoemaking, tailoring, and making-up clothing for both male and female inmates; preparing flax and wool, and spinning and weaving same into various kinds of cloth; carpentry, baking bread, painting, tin-making, oakum-picking, stone-breaking, embroidering muslin, lace-making, net-making, knitting, nursing the sick, cooking, and the ordinary household work.

The total inmates of the Workhouse on 1st July, 1852, was 184,965 (including 27,000 sick.) The total number employed in industrial pursuits at that date was 57,521, who were thus classed :—

Able-bodied males, ...	13,044
,, females, ...	28,692
Aged or infirm persons, ...	2,498
Children from 9 to 15 years of age, . .	12,396
,, under 9 years of age, . . .	891
Total employed, ...	57,521

* Master Carpenters, Tinmen, Millers, Cooper, Sewing Mistresses, Embroidresses, &c.

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